

**2003 e-file Handbook Supplement  
for  
Authorized e-file Providers  
of  
California Individual Income Tax Returns  
  
FTB Pub. 1345A**

State of California  
Franchise Tax Board  
[www.ftb.ca.gov](http://www.ftb.ca.gov)

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## Section 1 Introduction

### 1.1 Welcome

Thank you for your participation in California Franchise Tax Board's e-file Program. We are pleased to welcome you back and thank you for your continued support. If you are new to our program, welcome aboard and thank you for joining our team.

This publication contains technical information you will need to process e-file returns including, what's new for taxable year 2003, e-file forms, data entry procedures, error code descriptions, and form field exhibits. You'll want to familiarize yourself with the contents of this supplement and keep it handy for the e-filing season.

This publication supplements FTB Pub. 1345, *2003 e-file Handbook for Authorized e-file Providers of California Individual Income Tax Returns*, which contains the requirements for participation in the FTB's e-file Program.

### 1.2 Where Can I Get More Information?

For e-file assistance and information please visit our Website or contact our e-Programs Customer Service Unit:

**Website:** [www.ftb.ca.gov/professionals/efile](http://www.ftb.ca.gov/professionals/efile)

**e-Programs Customer Service Unit:**

Phone: (916) 845-0353

Fax: (916) 845-0287

Email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

Available Monday through Friday, between 8 a.m. and 5 p.m.

Send comments or suggestions regarding the California e-file Program or this publication to:

**Sean McDaniel, e-file Coordinator, MS A-1  
Franchise Tax Board  
PO Box 1468  
Sacramento, CA 95812-1468**

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Email: [sean.mcdaniel@ftb.ca.gov](mailto:sean.mcdaniel@ftb.ca.gov)

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

### 1.3 Find an Authorized e-file Provider on FTB's Website

Taxpayers visiting our Website can search for Authorized e-file Providers by ZIP Code or city. This service includes contact information such as business name, address, and telephone number for all Electronic Return Originators (EROs) in good standing with our e-file Program. Check out this service at [www.ftb.ca.gov](http://www.ftb.ca.gov).

If your contact information changes or you do not wish to be included in this listing, please contact the e-Programs Customer Service Unit.

### 1.4 e-file Calendar - Taxable Year 2003

You can submit your *California e-file Program Participant Enrollment Form* (FTB 8633) at any time during the year.

<b>December 10, 2003</b>	<b>FTB begins accepting test transmissions (PATS Testing)</b> Testing will begin upon release of the <i>Test Package for e-file of Individual Income Tax Returns</i> (FTB Pub. 1436).
<b>January 16, 2004</b>	<b>First day to transmit live returns</b>
<b>April 15, 2004</b>	<b>Last day to transmit timely-filed returns</b>  California state personal income tax returns have an automatic six-month extension date for timely filing.  All taxes owed must be paid by April 15. If the balance due is not paid by April 15, penalties and interest will apply.
<b>April 20, 2004</b>	<b>Last day to retransmit rejected timely-filed returns</b>
<b>April 30, 2004</b>	<b>FTB stops accepting test transmissions</b>
<b>October 15, 2004</b>	<b>Last day to transmit returns</b>
<b>October 20, 2004</b>	<b>Last day to retransmit rejected returns</b>
<b>December 31, 2004</b>	<b>Last day for EROs and transmitters to retain acknowledgment file material for returns e-filed in 2004</b>  <b>Remember:</b> EROs must retain the <i>California e-file Return Authorization</i> (form FTB 8453) for each return they e-filed for four years from the due date of the return or for four years from the date the return is filed, whichever is later.

## 1.5 What's New for Taxable Year 2003?

### **Mandatory e-file**

California law now requires individual income tax returns prepared by certain income tax preparers to be e-filed unless the return cannot be e-filed due to reasonable cause. Reasonable cause includes a taxpayer's election to opt-out (choose not to e-file).

You must e-file all of your client's California individual income tax returns if you prepared 100 or more California individual income tax returns for the 2002 tax year and you prepare one or more current year returns using tax preparation software.

To learn more about this important new law, refer to Section 2.2 of the *2003 e-file Handbook* (FTB Pub 1345) and visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for: mandatory e-file.

### **Online Enrollment Form**

You can now update your enrollment information online at our [Website](#). Log in using your IRS-issued Electronic Filer Identification Number (EFIN) and complete the one-page form online. Click the submit button and our e-Programs Customer Service Unit can begin processing your form immediately. When you enroll or update your information online, there is nothing to mail to FTB. **Note:** If you are an out-of-state participant, we need a copy your IRS acceptance letter to complete your enrollment. Please fax it to (916) 845-0287 or mail it to the address on the enrollment form.

### **Taxpayers Can Make Payments Online**

In December 2002, we launched our online payment service, Web Pay. Taxpayers can use our Website to make their return payment, pay their tax bills, or make estimated tax payments. The process is similar to arranging an online bill payment. Taxpayers enter their account information, the kind of payment they're making, the amount of the payment, and the date they want the payment made. We'll deduct the specified amount on the date they indicate. The taxpayer's unique SSN/CSN combination is required for authentication. See Section 1.6, Reminders, for more information about our CSN program.

### **Forms and Schedule Changes**

#### New Form

- *e-file Opt-Out Record* (FTB 8454) – We developed this form for preparers mandated by law to e-file their clients' returns. You can use it to record when and why you (the preparer) did not e-file a particular client's return.

#### Changes

- Form FTB 3505 (Teacher Retention Credit) is back in use for the 2003 taxable year.
- We have increased the number of Schedule S (Other State Tax Credit) forms that can be filed with the return from 3 to 25.
- Use Tax – All resident returns now include a line for taxpayers to report use tax for out-of-state purchases made in 2003.
- Form 540 2EZ – Taxpayers who claim the senior exemption can now use this form.

### **Voluntary Contribution Changes**

- Added California Missions Foundation Fund
- Deleted Lupus Foundation of America, California Chapters Fund

## Error Codes

### New Error Codes

<u>Code</u>	<u>Form</u>	<u>Description</u>
400	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 1. An explanation (Field 0012) must be present if Relationship Code (Field 0010) is "7".
403	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 2. The Social Security Number (Field 0014), Name (Field 0016) and Age (Field 0018 or 0019) must be present and contain valid data.
406	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e). Questions 3, 4, 6, 8, 9 must have a Yes (Fields 0020, 0030, 0124, 0126, 0130) or No (Fields 0025, 0035, 0125, 0127, 0135) answer present.
409	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 4. The "From" and "To" dates (Fields 0040 through 0110) must fall within the current taxable year (i.e., 01/01/2003-12/31/2003).
412	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 5. An explanation (Field 0122) must be present if Reason Qualifying Person Was Not Living with You (Field 0120) is "H".
415	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 9. The "From" and "To" dates (Fields 0150 through 0220) must fall within the current taxable year (i.e., 01/01/2003-12/31/2003).

### Modified Error Codes

008, 243, 521, 527, 530, 541, 571

### Deleted Error Codes

044, 159, 507, 553, 806

## 1.6 Reminders

### **California e-file Return Authorization (FTB 8453)**

You can accept your client's form FTB 8453 via fax. Remember, you must receive a signed authorization form before you transmit the return. Also, you must retain the signed copy for four years from the day you transmit the return or four years from the due date of the return, whichever is later. *Do not mail FTB 8453 to the FTB or IRS.*

### **State Employer Identification Number (SEIN)**

The SEIN consists of all characters from box 15 of the taxpayer's Form W-2. This entry can be up to 14 positions long. We will accept any character in this field, including numbers, alpha characters, spaces, dashes, and other punctuation marks or symbols. Enter the information exactly as it appears in box 15. If box 15 is blank, leave the e-file field blank.

The 2-position (alpha only) field preceding the SEIN must contain the two-letter state abbreviation.

### **Estimated Tax Payment(s) Request with e-file Return**

Last year we added the ability to send a schedule of electronic funds withdrawal requests for estimated tax payments as part of the e-file return transmission. Your software will record the date and amount of the payment requests in the return form record and will display the information on the *California e-file Return Authorization* (FTB 8453 or 8453-OL). To cancel a scheduled estimate payment, your client must call us at least two working days before the date of the withdrawal. The number to call is (916) 845-0353.

### **Planned System Maintenance Schedule**

We reserve Tuesday mornings from 7:00 a.m. to 8:00 a.m. PST for scheduled system maintenance. **This impacts only EROs who transmit returns directly to FTB.** We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 8:00 a.m. PST. We will notify you via email whenever our system is down outside the normal maintenance window for longer than one hour.

### **Customer Service Number (CSN)**

Our CSN program continues for all online e-filers. EROs do not need this number to e-file their clients' returns.

However, the CSN is also the authentication key for using all our online services. To use these services on your client's behalf, you will need their permission and their CSN. See below for a description of these services.

Taxpayers and their authorized representatives can obtain their CSN by visiting our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or by calling (800) 338-0505 or (916) 845-6600 from outside the U.S.

These are self-service options for conducting business with FTB. We encourage you to check out these services and recommend them to your clients.

### **Online Services**

#### **Check your account balance and view payments you've made**

This service allows taxpayers and their authorized representatives to view a taxpayer's current year payment activity, the total balance due on the account, and up to 25 estimated payments. New enhancements added this year allow users the ability to obtain a tax year summary (tax computation) of their account, and view payments applied to the account. Visit <http://www.ftb.ca.gov/online/> to access this service. The taxpayer's unique SSN/CSN combination is required for authentication.

#### **Electronic Installment Agreement**

This service simplifies and speeds up the process of applying for an installment agreement. Taxpayers complete the application in a secure section of our Website, using their CSN for authentication. We instantly send them confirmation that we received the application, including a 10-digit confirmation number that they can use to check the status of their request. We will notify them of the status of their request within 30 days. The agreement is not valid until we approve the application. Currently, this service is for taxpayers' use only. See <http://www.ftb.ca.gov/online/> for more information.



## Section 2 e-file Forms

### 2.1 Acceptable Forms for e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

<b>Form/ Schedules</b>	<b>Max. # per Return</b>	<b>Title</b>
Form 540	1	California Resident Income Tax Return
Form 540A	1	California Resident Income Tax Return
Long Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Long Form)
Short Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Short Form)
Form 540 2EZ	1	California Resident Income Tax Return
Form W-2	50	Wage and Tax Statement
Form W-2G	30	Certain Gambling Winnings
Form 1099-R	20	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Schedule CA (540)	1	California Adjustments – Residents
Form FTB 3885A	30	Depreciation and Amortization Adjustments
Schedule D (540)	1	California Capital Gain or Loss Adjustment
Schedule D (540NR)	1	California Capital Gain or Loss Adjustment
Schedule CA (540NR)	1	California Adjustments – Nonresidents or Part-Year Residents
Schedule D-1	1	Sales of Business Property
Schedule G-1	1 per taxpayer	Tax on Lump Sum Distributions
Schedule HOH/ Form 4803e	1	Head of Household
Schedule P (540)	1	Alternative Minimum Tax and Credit Limitations – Residents
Schedule P (540NR)	1	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
Schedule R	1	Apportionment and Allocation of Income
Schedule S	25	Other State Tax Credit
Form FTB 592-B	3	Nonresident Withholding Tax Statement
Form FTB 597	3	Nonresident Withholding Tax Remittance/Statement for Real Estate Sales
Form FTB 3501	1	Employer Child Care Program/Contribution Credit
Form FTB 3503	1	Natural Heritage Preservation Credit
Form FTB 3504	1	Long-Term Care Credit
Form FTB 3505	1	Teacher Retention Credit
Form FTB 3506	1	Child and Dependent Care Expenses
Form FTB 3507	1	Prison Inmate Labor Credit
Form FTB 3508	1	Solar Energy System Credit

<b>Form/ Schedules</b>	<b>Max. # per Return</b>	<b>Title</b>
Form FTB 3510	1	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries
Form FTB 3521	1	Low-Income Housing Credit
Form FTB 3523	1	Research Credit
Form FTB 3526	1	Investment Interest Expense Deduction
Form FTB 3535	1	Manufacturers' Investment Credit
Form FTB 3540	1	Credit Carryover Summary
Form FTB 3546	1	Enhanced Oil Recovery Credit
Form FTB 3547	1	Donated Agricultural Products Transportation Credit
Form FTB 3548	1	Disabled Access Credit for Eligible Small Businesses
Form FTB 3553	1	Enterprise Zone Employee Credit
Form FTB 3800	1	Tax Computation for Children Under Age 14 with Investment Income
Form FTB 3801	1	Passive Activity Loss Limitations
Form FTB 3801-CR	1	Passive Activity Credit Limitations
Form FTB 3803	10	Parents' Election to Report Child's Interest and Dividends
Form FTB 3805E	3	Installment Sale Income
Form FTB 3805P	1 per taxpayer	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs
Form FTB 3805V	1	Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts
Form FTB 3805Z	3	Enterprise Zone Deduction and Credit Summary
Form FTB 3806	3	Los Angeles Revitalization Zone Deduction and Credit Summary (LARZ)
Form FTB 3807	3	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)
Form FTB 3808	3	Manufacturing Enhancement Area Credit Summary (MEA)
Form FTB 3809	3	Targeted Tax Area Deduction and Credit Summary (TTA)
Form FTB 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form FTB 5805F	1	Underpayment of Estimated Tax by Farmers and Fishermen
Form FTB 5870A	1 per taxpayer	Tax on Accumulation Distribution of Trusts
STCGL Record	5,000	Short-Term Capital Gains/Loss Transaction
LTCGL Record	5,000	Long-Term Capital Gains/Loss Transaction

## 2.2 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses
- Decedent returns, including joint returns filed by surviving spouses
- Returns with a filing status of married filing separate

## 2.3 Returns Not Eligible for e-file

We exclude the following returns from e-file:

- Returns from individuals or firms who have not been accepted as participants in California's e-file Program
- Returns that include IRS Form 4852, Substitute for Form W-2, Wage and Tax Statement, or California form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or any other substitute wage and tax statement used to verify withholding
- Fiscal year returns
- Amended returns
- Prior year returns
- Returns with dollars and cents entries
- Returns for primary or secondary taxpayers whose social security numbers are all zeros
- Returns containing forms or schedules not listed in this FTB Pub. 1345A, Section 2.1, Acceptable Forms for e-file

## 2.4 Paper Forms

We use the following paper forms in our e-file Program:

- FTB 8453, California e-file Return Authorization, used by all taxpayers who e-file
- FTB 3582, Payment Voucher for Electronically Transmitted Returns, used by e-file taxpayers who owe a balance and want to pay by check
- FTB 8454, e-file Opt-Out Record, used by taxpayers and preparers to document when and why a return subject to mandatory e-file was not e-filed.

See the following pages for examples of these forms.

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Date Accepted \_\_\_\_\_

FORM

**8453**

FTB 8453 C2 (REV. 11-2003)

# Instructions for Form FTB 8453

## California e-file Return Authorization

DO NOT MAIL THIS FORM TO FTB

### General Information

#### A Purpose of Form FTB 8453

Form FTB 8453 is the signature document for e-file returns. By signing this form the taxpayer, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
  - A signed original or copy of form FTB 8453;
  - Original Form(s) W-2, W-2G, and 1099R; and
  - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – Give the signed form FTB 8453 to the taxpayer.)

#### C Taxpayer Responsibilities

Before your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453, including social security number(s) and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

After your return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form);
- Original Form(s) W-2, W-2G, and 1099R;
- A paper copy of Form 540, Form 540A, Form 540 2EZ, Long Form 540NR, or Short Form 540NR;
- A paper copy of your federal tax return; and
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Refund Information

Check the status of your tax refund on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call FTB's automated toll-free telephone service at (800) 338-0505.

#### E Paying Your Taxes

If you owe tax, you must pay it by April 15, 2004, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay by check or money order:** You can pay by check or money order using the Payment Voucher for Electronically Transmitted Returns, form FTB 3582. Mail form FTB 3582 with your check or money order to the FTB using the address printed on the voucher.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Call (800) 272-9829, or visit the Website at [www.officialpayments.com](http://www.officialpayments.com). Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do not mail the voucher (form FTB 3582) to the FTB.
- **Pay online:** You can pay the amount you owe using our secure online payment service, Web Pay. Visit our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and select "Payment Options."

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.

FTB 8453 Instructions 2003

### Specific Instructions

#### DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each return. EROs: enter the DCN and date we accept the return in the spaces at the top of form FTB 8453.

#### Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited or your payment withdrawn electronically from your bank account, you must complete Parts II and IV before transmitting the return. We will not honor requests completed after transmission of the return.

**To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part III – Make Estimated Tax Payments for 2004

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2004. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

**To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.**

#### Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

**Line 7** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Line 8** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will issue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the taxpayer(s) a notice that may include penalties and interest.

#### Part V – Declaration of Taxpayer(s)

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453 is signed by the taxpayer(s) before the return is transmitted.

**Deceased taxpayer(s)** – The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453 before the return is transmitted.

If you are the surviving spouse and no administrator or executor has been appointed, you may still file a joint return. Indicate next to your signature that you are the surviving spouse. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to the return) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

#### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

## Payment Voucher for Electronically Transmitted Returns

## FTB 3582 2003

TAXABLE YEAR

CALIFORNIA FORM

**2003 e-file Opt-Out Record****8454****Part I: Taxpayer Information**

First Name		Last Name		SSN
				- -
Spouse's First Name		Last Name		SSN
Street Address	Apt. no.	PMB no.	Telephone number	
			( )	
City	State		ZIP Code	

**General Information**

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. To indicate your election not to e-file, check the box below.

☐ Taxpayer election

Reason (optional): \_\_\_\_\_

Taxpayer's signature	Date
Spouse's signature (if filing jointly)	Date

**Part II: Tax Preparer Information**

Do not mail this form to FTB. Please keep it in your records.

☐ Reasonable Cause

Explanation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Paid Preparer's Signature	Date
Paid Preparer's Name	SSN/PTIN
Firm's Name (if applicable)	FEIN
Street Address	Telephone number
	( )
City	State ZIP Code

## Section 3 Entity Entry Instructions

Use these guidelines for entering name and address information for California e-file returns. In some instances, our guidelines differ from those used by the IRS.

### General Instructions

⚠ Do not use punctuation or symbols, unless specifically allowed.

**Note:** The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

### Name Fields

⚠ Never include spaces in the following three fields:

4# Name Control

4# Taxpayer First Name

4# Spouse First Name

⚠ Do not include titles or ranks such as DR, MD, ENSIGN, and SGT, etc.

⚠ Use Roman numerals (I, II, IV) for numeric suffixes in the Last Name field.

⚠ Never space in the Last Name field, except when including JR, SR, II, etc.

### Address Fields

⚠ Use Standard Abbreviations, as shown in Section 4, for the suffix of the street name.

⚠ Enter "PMB" followed by the box number in the Additional Address field if the taxpayer has a Personal Mail Box. If the Additional Address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.

⚠ Do not enter the apartment number or letter in the Street Address field or Additional Address field (Field 0052). Enter the apartment number or letter only in the Apartment Number field (Field 0054). Do not include the identifier (Apartment, Apt, Suite, Ste, #, etc.).

⚠ Enter supplemental information, such as "Care of" name or business name, in the Additional Address field, omitting the words "c/o" and "ATTN:".

⚠ Enter "APO" or "FPO" in the first three positions of the City field for Military addresses. Do not enter the name of the city. Enter the two-digit state code in the State field (See Standard State Abbreviations and ZIP Code Ranges).

⚠ Use the standard two-digit abbreviation for the state or U.S. possession in the State field (See Section 5).

⚠ Apply standard abbreviations if the address exceeds the field length. If it is still too long, truncate the address.



## Foreign Addresses

- ⌘# Do not make an entry in the State or ZIP Code fields.
- ⌘# Use specific foreign address rules:
- ⌘# For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
- ⌘# For Singapore, enter "Singapore" in both the City and Country fields.
- ⌘# For Baja California, enter "Mexico" in the Country field.
- ⌘# For Canada, enter "Canada" in the country field, followed by the province abbreviation. (See Standard State Abbreviations for acceptable Canadian province abbreviations.) Also,
  - 4# Truncate the city entry after 12 positions, including spaces.

## Section 4 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

Name	ABBR	Name	ABBR	Name	ABBR
Air Force Base	AFB	Fort	FT	Point	PT
America(n)	AMER	Freeway	FWY	Post Office	PO
And/&	/	Garden	GDN	Presidio	PRES
Annex	ANX	Gateway	GTWY	Private Mail Box	PMB
Apartment/Apartamen	APT	Grove	GRV	Ranch/Rancho	RNCH
Associates/Association	ASSOC	Headquarters	HQ	River	RIV
Avenue/Avenida	AV	Heights	HTS	Road	RD
Bank	BK	Highland	HGLD	Room	RM
Battalion	BTN	Highway	HWY	Rural Route	RR
Battery	BTRY	Hospital	HOSP	Saint/Sainte	ST
Beach	BCH	Hotel	HTL	San/Santo	SN
Boulevard	BL	Incorporated	INC	School	SCH
Box	BX	Industry	IND	Service	SERV
Branch	BR	International	INTL	South *	S
Broadway	BRDWY	Island/Isle	IS	Southeast *	SE
Building	BLDG	Junction	JCT	Southwest *	SW
California	CALIF	Lake	LK	Space	SP
Caminita	CMNTA	Lane	LN	Space Flight	SFC
Caminito	CMNTO	Lodge	LDG	Spring	SPG
Camino	CMNO	Loop	LP	Squadron	SQD
Canyon	CYN	Lower	LWR	Square	SQ
Causeway	CSWY	Management	MGMT	Station	STA
Center	CTR	Manor	MNR	Street	ST
Central	CTL	Martin Luther	M L	Suite	STE
Circle	CIR	King (JR)	KING	Terminal	TERM
City	CY	Medical	MED	Terrace	TER
Coast	CST	Memorial	MEM	Track	TRAK
College	CLG	Mission	MSN	Trail	TRL
Community	COMM	Mobile	MBL	Trailer	TRLR
Commonwealth	CMNWLT	Motel	MTL	Trust	TR
Company	CO	Mount	MT	Unit/Union	UN
Convalescent	CONV	Mountain	MTN	University	UNIV
Corporation	CORP	National	NAT	Upper	UPR
Country	CNTRY	Naval	NAV	Valley	VLY
County	CNTY	Naval Air Base	NAB	Verdes	VRD
Court	CT	Naval Air Station	NAS	View	VW
Crossing	XING	North *	N	Villa/Ville	VL
Department	DEPT	Northeast *	NE	Village	VLG
Division/Divide	DV	Northwest *	NW	Vista	VIS
Drive	DR	Number/#	NO	Walk	WK
East *	E	Pacific	PAC	Walkway	WKWY
Estate	EST	Park	PK	Way	WY
Expressway	EXPY	Parkway	PKY	West *	W
Flat	FLT	Place	PL		
Floor	FL	Plaza	PLZ		

## Section 5 Standard State Abbreviations and Zip Code Ranges

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Alabama	AL	350-369
Alaska	AK	995-999
Arizona	AZ	850-865
Arkansas	AR	716-729
California	CA	900-966
Colorado	CO	800-816
Connecticut	CT	060-069
Delaware	DE	197-199
District of Columbia	DC	200-205
Florida	FL	320-349
Georgia	GA	300-319
Hawaii	HI	967-968
Idaho	ID	832-838
Illinois	IL	600-629
Indiana	IN	460-479
Iowa	IA	500-528
Kansas	KS	660-679
Kentucky	KY	400-427
Louisiana	LA	700-714
Maine	ME	039-049
Maryland	MD	206-219
Massachusetts	MA	010-027
Michigan	MI	480-499
Minnesota	MN	550-567
Mississippi	MS	386-397
Missouri	MO	630-658
Montana	MT	590-599
Nebraska	NE	680-693
Nevada	NV	889-898
New Hampshire	NH	030-038
New Jersey	NJ	070-089
New Mexico	NM	870-884
New York	NY	004-149
North Carolina	NC	270-289
North Dakota	ND	580-588
Ohio	OH	430-459
Oklahoma	OK	730-749
Oregon	OR	970-979
Pennsylvania	PA	150-196
Rhode Island	RI	028-029
South Carolina	SC	290-299
South Dakota	SD	570-577
Tennessee	TN	370-385
Texas	TX	750-799

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Utah	UT	840-847
Vermont	VT	050-059
Virginia	VA	200-246
Washington	WA	980-994
West Virginia	WV	247-268
Wisconsin	WI	530-549
Wyoming	WY	820-831

### Military Addresses Overseas (APO or FPO)

Europe, Middle East, Africa, and Canada	AA	34000-34099
Americas (other than Canada)	AE	09000-09999
Pacific	AP	96200-96699 & 98700

### United States Possessions Abbreviations

American Samoa	AS	96799
Federated States of Micronesia	FM	96941-96944
Guam	GU	969
Marshall Islands	MH	96960,96970
Northern Mariana Is.	MP	96950-96952
Palau	PW	96940
Puerto Rico	PR	006-007, 009
Virgin Islands	VI	008

### Canadian Province Abbreviations

Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland	NF
Northwest Territories	NT
Nova Scotia	NS
Nunavat	NU
Ontario	ON
Prince Edward Island	PE
Quebec	PQ
Saskatchewan	SK
Yukon Territories	YT

## Section 6 Error Form Record Numbers

Use the record numbers on this page to identify the form or schedule that has an error code.

<b>Record Number</b>	<b>Form or Schedule</b>	<b>Record Number</b>	<b>Form or Schedule</b>
01	Form 540/Form 540A/Long Form 540NR/Short Form 540NR/ Form 540 2EZ	32	Form FTB 3546
02	Form W-2	33	Form FTB 3547
03	Form W-2G	34	Form FTB 3548
04	Form 1099-R	35	Form FTB 3553
08	Schedule CA (540)/(540NR)	36	Form FTB 3800
09	Schedule D (540)/(540NR)	37	Form FTB 3801
10	Schedule D-1	38	Form FTB 3801-CR
11	Schedule G-1	39	Form FTB 3803
12	Schedule HOH/Form FTB 4803e	42	Form FTB 3805E
13	Schedule P (540)/(540NR)	43	Form FTB 3805P
14	Schedule R	45	Form FTB 3805V
15	Schedule S	46	Form FTB 3805Z
16	Form FTB 592-B	47	Form FTB 3806
17	Form FTB 597	48	Form FTB 3807
18	Form FTB 3501	49	Form FTB 3808
19	Form FTB 3503	50	Form FTB 3809
20	Form FTB 3504	51	Form FTB 3885A
21	Form FTB 3505	57	Form FTB 5805
22	Form FTB 3506	58	Form FTB 5805F
23	Form FTB 3507	59	Form FTB 5870A
24	Form FTB 3508	70	STCGL
25	Form FTB 3510	71	LTCGL
26	Form FTB 3521	81	TRANA
27	Form FTB 3523	82	TRANB
28	Form FTB 3526	83	RECAP
30	Form FTB 3535	96	Statement Number (1-30)
31	Form FTB 3540	97	IRS Records
		99	Summary

Added: 21 (Reinstated)

Modified: Changed Statement Number (1-30) to 96

## 6.1 Top Error Codes

Each Acknowledgment (ACK) File contains specific information to help you determine where an error occurred. It includes data defining the form, the page number for multi-page entries, the field sequence number, and the error code for up to 96 errors on each rejected return.

Most software packages also provide explanations of the error codes.

To help you avoid rejected returns, review the following list of the top error codes identified by us during the 2003 processing year (taxable year 2002). See Section 7, Error Code Descriptions, for detailed information.

Code	Description
243	Form FTB 3506 does not have all required entries present. <i>Tip: Make sure the following entries are present on the form:</i> § Name, address, telephone number and SSN/EIN of Care Provider. § Qualifying Person's Name, SSN, and Date of Birth
521	Form W-2 withholdings does not equal the amount shown on the return. <i>Tip: Compare the amount of withholding on the return to the total of the amounts shown on the Forms W-2. The amounts should match.</i>
530	Form W-2 wages does not equal the amount shown on the return. <i>Tip: Compare the amount of wages on the return to the total of the amounts shown on the Forms W-2. The amounts should match.</i>
105/107	Invalid or missing electronic funds withdrawal or direct deposit of refund information. <i>Tip: Make sure the bank routing number and account number are present and the date is correct.</i>
123	W-2 required information is missing. <i>Tip: Compare Form W-2 to the electronic entries for Form W-2.</i>

### Reminders

- ⚠ For one or a few rejected returns, do not retransmit the entire transmission file. Just retransmit the corrected returns.
- ⚠ To avoid sending duplicate returns (error codes 145, 900, 902 and 903), do not retransmit an accepted state return when retransmitting a corrected federal return.
- ⚠ Please check the error codes and confirm that the corrections made are to the correct federal or state forms.
- ⚠ California is not a Fed/State e-file participant. Therefore, send two separate transmissions: one to IRS and one to FTB.
- ⚠ If you transmit a return with an incorrect SSN, and we send you an accepted acknowledgement for the return, **DO NOT** correct the SSN and retransmit the return. Call our Tax Practitioner Services Hotline at (916) 845-7057, for correction.

## Section 7 Error Code Descriptions

**Note:** For purposes of DFP, a **bold underlined error code** indicates an error condition that may involve invalid data or a software error. If this is the case, please contact your software provider for assistance.

002		There is an error with the <u>Date</u> . Date fields with a length of six positions should have six numeric characters in YYYYMM format (for example: 030415) and Date fields with a length of eight positions should have eight numeric characters in YYYYMMDD format (for example: 20030415).
<b><u>005</u></b>		<p>There can be no more than 99 statement page records with a return.</p> <p>Statement Records do not have to be consecutive but must be in ascending sequence (i.e., 1, 2, 4, 5, 6, 8).</p> <p>For each statement, LN01, LN02 and LN03 must be present and all line numbers must be in ascending numeric sequence.</p> <p>The fields on a statement record must be in the same format and sequence as they appear in the record layouts. Enter only one group of related fields per Statement Line (LN) Record. Statement references in the tax return must be in ascending numeric sequence.</p>
<b><u>008</u></b>	540/NR	There is a maximum of 5,000 STCGL and 5,000 LTCGL records allowed for each federal return (maximum 10,000 combined total).
<b><u>013</u></b>		All fields must contain the type of data specified in the "Type" column of the Record Layouts. Make sure the characters match the field type (alpha, numeric, or alphanumeric).
016	540/A/NR/ NRS/2EZ	There is an error with the <u>ZIP Code</u> information in the "Name and Address" section of your return. The ZIP Code (Field 0059) must be within the valid range of ZIP Codes listed for the state you indicated and cannot end in "00" (with the exception of 20500, White House ZIP Code). The ZIP Code cannot have spaces, dashes, punctuation, or symbols. You may contact your local Post Office for the appropriate ZIP Code.
019	540/A/NR/ NRS/2EZ	There is an error with your bank's <u>Routing Number</u> or your <u>Account Number</u> in the "Direct Deposit" section of your return. Your bank's Routing Number (Field 700) and your Account Number (Field 0730) can be found at the bottom left corner of your check OR you may contact your bank for this information. Please make sure the Routing Number has nine (9) numeric digits. The first two positions must be 01 through 12 or 21 through 32. Make sure the Account Number is alphanumeric (i.e., numerals, alphas, and hyphens only), has no leading spaces and does not equal all zeros. If you indicated a Routing Number and an Account Number, either the Checking Account (Field 0710) OR the Savings Account box (Field 0720) must be marked with an "X".

## Section 7 Error Code Descriptions (continued)

022	540/A/NR/ NRS/2EZ	There is an error with the <u>State</u> information in the "Name and Address" section of your return. Please make sure the State (Field 0058) information you provided is alpha and consistent with the standard state abbreviations issued by the Postal Service. You may want to call a Post Office near you for assistance.
023	540/A/NR/ NRS/2EZ	There is an error with the <u>City</u> information in the "Name and Address" section of your return. Please make sure the City (Field 0056) is indicated, does not have any leading spaces, does not have any special characters, and has a minimum of three characters.
<b><u>027</u></b>	SUM	The Electronic Return Originator Name (Field 0010) must be present. EFIN of Originator (Field 0020) must be present and equal to EFIN of Originator of the return.
<b><u>029</u></b>	540/A/NR/ NRS/2EZ	The EFIN of the Originator of the return record is not recognized as an Authorized e-file Provider by FTB.
<b><u>033</u></b>		Fields on a record must not be longer than specified in the California Record Layouts.
<b><u>035</u></b>		Field Numbers for each record must be in ascending order and valid for that record (i.e., 0010, 0020, 0021, 0030 etc).
<b><u>045</u></b>	540/A/NR/ NRS/2EZ	Invalid Record ID on the incoming record. The format and content of the record ID, which begins each type of record, must be exactly as required in the e-file specifications
<b><u>050</u></b>		The only valid entry in a Required Statement field (identified with an "@" beside the Field Number in the Record Layout) is the statement reference, "STMbnn".
<b><u>051</u></b>		Any statement references ("STMbnn") occurring in a data field must have a corresponding statement record. Reference each statement only once.
<b><u>053</u></b>		The number of statement records cannot exceed the number of statement references.
105	540/A/NR/ NRS/2EZ	There is an error with the <u>Direct Deposit of Refund</u> information. If you are requesting Direct Deposit of your refund, you must indicate a Routing Number (Field 0700) <u>and</u> an Account Number (Field 0730) on the return. The DDR/EFW indicator (Field 0466) must be "DDR."

## Section 7 Error Code Descriptions (continued)

106	540/A/NR/ NRS/2EZ	There is an error with the <u>Electronic Funds Withdrawal Date</u> information. Please make sure you indicated an Electronic Funds Withdrawal Date (Field 0468) from your bank account between 1/16/04 and 10/15/04. If you want to avoid late penalties and interest, you must indicate an Electronic Funds Withdrawal date on or before 4/15/04.
107	540/A/NR/ NRS/2EZ	There is an error with the <u>Amount</u> and the <u>Date</u> of your request for Electronic Funds Withdrawal. To elect Electronic Funds Withdrawal, the <b>Amount and Date</b> along with the bank Routing Number <b>and</b> Account Number must be present. The DDR/EFW indicator (Field 0466) must be "EFW."
110	540/A/NR/ NRS/2EZ	There is an error with the <u>Amount</u> and the <u>Date</u> of your request for Estimated Tax Payments Withdrawal. To elect Electronic Funds Withdrawal of your Estimated Tax Payments, the <b>Amount and Date</b> along with the <b>bank Routing Number and Account Number</b> must be present.
123	W-2	<p>There is an error with your <u>W-2</u> information. Please make sure the following information is <b>present</b>:</p> <ul style="list-style-type: none"> <li>## Employer Name (Field 0050)</li> <li>## Employer Address (Field 0060)</li> <li>## Employer City, State and ZIP Code (W-2 Fields 0070, 0073, 0075)</li> <li>## Employee Name (W-2 Field 0090)</li> <li>## Employee Address (W-2 Field 0100, 0105)</li> <li>## Employee City, State and ZIP Code (W-2 Fields 0110, 0113, 0115)</li> <li>## Wages (W-2 Field 0120)</li> </ul> <p>Foreign Address Exception: If Employer State (Field 0073) is equal to ".", then Employer ZIP Code (Field 0075) can be blank. If Employee City (Field 0113) is equal to ".", the Employee ZIP Code (Field 0115) can be blank.</p>
139	W-2	There is an error with the <u>Social Security Number (SSN)</u> provided. The SSN on your W-2 (Field 0080) must be the same as the SSN on your state return (Field 0010) or the SSN of your spouse (Field 0020).
145	540/A/NR/ NRS/2EZ	The e-file system has identified your return as being a duplicate of a previously accepted return.
<b><u>151</u></b>	SUM	Number of Logical Records in Return (Field 0040) must equal the total logical record count computed by FTB.
<b><u>152</u></b>	SUM	Number of Forms W-2 (Field 0050) must equal the number of Forms W-2 computed by FTB.
<b><u>153</u></b>	SUM	Number of Forms W-2G (Field 0060) must equal the number of Forms W-2G computed by FTB.



## Section 7 Error Code Descriptions (continued)

<b><u>154</u></b>	SUM	Number of Forms 1099-R (Field 0070) must equal the number of Forms 1099-R computed by FTB.
<b><u>155</u></b>	SUM	Number of Schedule Records (Field 0080) must equal the number of schedule records (SCH) computed by FTB. This is a count of all state schedules and federal schedules.
<b><u>157</u></b>	SUM	Number of Statement Record Lines (Field 0100) must equal the number of statement record lines (STM) computed by FTB. This is a count of all state statements and federal statements.
<b><u>158</u></b>	SUM	The California Software ID Number (Field 0230) must be present and must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer. The CTPID cannot be greater than 650.
<b><u>160</u></b>	<b>SUM</b>	Number of federal STCGL records (Field 0133) must equal the number of federal STCGL records computed by FTB.
<b><u>162</u></b>	<b>SUM</b>	Number of federal LTCGL records (Field 0135) must equal the number of federal LTCGL records computed by FTB.
200	540/A/NR/ NRS/2EZ	There is an error with your <u>CSN</u> (Field 0550). Your CSN must be present to e-file the return.
205	540/A/NR/ NRS/2EZ	There is an error with your <u>CSN</u> (Field 0550). If your filing status is married filing joint, please make sure the <u>Spouse CSN</u> is present (Field 0560).
210	540/A/NR/ NRS/2EZ	There is an error with your <u>CSN</u> . <u>Taxpayer CSN</u> (Field 0550) is not valid for the Taxpayer SSN entered.
211	540/A/NR/ NRS/2EZ	There is an error with your spouse's CSN. <u>Spouse CSN</u> (Field 0560) is not valid for the Spouse SSN entered.
215	540/A/NR/ NRS/2EZ	There is an error with your CSN. Your <u>SSN</u> (Field 0010) or <u>Spouse SSN</u> (Field 0020) does not have a CSN assigned. If you or your spouse has a California Driver's License or a California State Identification Card, please contact our Taxpayer Services Center at (800) 338-0505 (Outside the United States, call (916) 845-6600) to get a CSN. Or you and your spouse can e-file through an Authorized e-file Provider.
220	540/A/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> claimed (Field 0374). To claim this credit, the <u>Qualifying Person SSN</u> (Field 0371) must be present or Qualifying Person Died (Field 0285) on form FTB 3506 must be present.

## Section 7 Error Code Descriptions (continued)

225	540/A/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374) on your tax return. To claim this credit, the <u>Federal Credit Amount</u> (Field 0373) must be present on Form 540A, Line 30; or Form 540, Line 44; or Form 540NR, Line 53.
230	540/A/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, FTB 3506 must be present.
235	540/A/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, <u>California AGI</u> (540/A Field 0225, 540NR Field 0236) must not exceed \$100,000.
240	540/A/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, if only one <u>Qualifying Person SSN</u> (Field 0371) is present, the Child and Dependent Care Expenses Credit must not exceed \$525. If two <u>Qualifying Person SSNs</u> (Field 0371 and Field 0372) are present, Child and Dependent Care Expenses Credit must not exceed \$1,050.
243	3506	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Form FTB 3506). To claim this credit the following entries must be present on the form FTB 3506: <ul style="list-style-type: none"> <li>## Name of Care Provider (Field 0090)</li> <li>## Care Provider's Street Address (Field 0110)</li> <li>## Care Provider's City, State and ZIP Code (Field 0120)</li> <li>## Care Provider's SSN/EIN (Field 0130)</li> <li>## Care Provider's Telephone Number (Field 0150)</li> <li>## Qualifying Person's First Name (Field 0250)</li> <li>## Qualifying Person's Last Name (Field 0260)</li> <li>## Qualifying Person's SSN (Field 0280) or Qualifying Person Died (Field 0285)</li> <li>## Qualifying Person's Date of Birth (Field 0290) or Disabled Indicator (Field 0295)</li> </ul>
244	3506	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Form FTB 3506). A qualifying individual's social security number (Fields 0280, 0350, 0410) cannot match the social security number of another qualifying individual on form FTB 3506, or the Taxpayer SSN (Field 0010) or Spouse SSN (Field 0020) on Form 540/A/NR.
245	540/NR	There is an error with the Long-Term Care Credit (form FTB 3504). To claim the credit, <u>California AGI</u> (Field 0225) must not exceed \$100,000.
300	540/NR	There is an error with <u>Total Credits</u> on your return. <u>Total Credits</u> (Field 0330) must equal the sum of the individual credit amounts (Fields 0305, 0310, 0315, 0325, and 0327).

## Section 7 Error Code Descriptions (continued)

303	540/NR	There is an error with <u>Credits Subtotal</u> . Credits Subtotal (Field 0335) must equal <u>Amount from Side 1</u> (Field 0300), <i>minus</i> <u>Total Credits</u> (Field 0330) <i>plus</i> Deferred Tax (Field 0332).
306	540/NR	There is an error with <u>Total Tax</u> . Total Tax (Field 0355) must equal the sum of Credits Subtotal (Field 0335), <i>plus</i> AMT (Field 0340), <i>plus</i> Other Taxes (Field 0350).
310	540/A/NR	There is an error with <u>Total Payments</u> on your return. Total Payments (Field 0375) must equal the sum of Withholdings (Field 0360, 0363), <i>plus</i> Estimates (Field 0365), <i>plus</i> Excess CA SDI (Field 0370), <i>plus</i> Child and Dependent Care Expense Credit (Field 0374).
321	540/A/NR NRS/2EZ	There is an error with <u>Non-Refundable Renter's Credit Amount</u> . If your filing status (Field 0065) is Single (1), the amount of <u>Non-Refundable Renter's Credit</u> (Field 0327) cannot exceed \$60.00.
400	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 1. An explanation (Field 0012) must be present if Relationship Code (Field 0010) is "7".
403	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 2. The Social Security Number (Field 0014), Name (Field 0016) and Age (Field 0018 or 0019) must be present and contain valid data.
406	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e). Questions 3, 4, 6, 8, 9 must have a Yes (Fields 0020, 0030, 0124, 0126, 0130) or No (Fields 0025, 0035, 0125, 0127, 0135) answer present.
409	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 4. The "From" and "To" dates (Fields 0040 through 0110) must fall within the current taxable year (i.e., 01/01/2003-12/31/2003).
412	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 5. An explanation (Field 0122) must be present if Reason Qualifying Person Was Not Living with You (Field 0120) is "H".
415	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 9. The "From" and "To" dates (Fields 0150 through 0220) must fall within the current taxable year (i.e., 01/01/2003-12/31/2003).

## Section 7 Error Code Descriptions (continued)

508

Your return was rejected because one or more of the following fields listed below **are blank**. Check these fields and provide the missing information.

<b>Form</b>	<b>Field #</b>	<b>Field Name</b>
540/A/NR/NRS/2EZ	0010	Taxpayer SSN
540/A/NR/NRS/2EZ	0025	Name Control
540/A/NR/NRS/2EZ	0030	T/P First Name
540/A/NR/NRS/2EZ	0032	T/P Last Name
540/A/NR/NRS/2EZ	0050	Street Address
540/A/NR/NRS/2EZ	0056	City
540/A/NR/NRS/2EZ	0058	State (except when Country Field is present)
540/A/NR/NRS/2EZ	0065	Filing Status

509

540/A/NR/  
NRS/2EZ

There is an error with the First Name information you provided. Your first name (Field 0030) and/or your spouse's first name (Field 0040) cannot have more than 11 characters and cannot have spaces, dashes, punctuation, or symbols. For example:

<b><u>Not Acceptable</u></b>	<b><u>Acceptable</u></b>
Jo Ann	Joann
Shu-Hueng	Shuhueng
Teresita M.	First Name = Teresita Middle Initial = M

510

540/A/NR/  
NRS/2EZ

There is an error with the Street Address (Field 0050) or Apartment Number (Field 0054) in the "Name and Address" section of your return. Make sure your street address begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Street Address" field. Enter the apartment number or letter only in the "Apartment Number" field. Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten the information like the examples below:

Example: 722 Excelsior Court Southeast  
Enter as: 722 Excelsior Ct SE

Example: Loop Road Route 6 Box 3  
Enter as: Loop Rd Route 6 Bx 3

Example: 1502 Bremerton Drive #A  
Enter as: Street Address: 1502 Bremerton Dr  
Apartment Number: A

## Section 7 Error Code Descriptions (continued)

- |               |                      |   |
|---------------|----------------------|---|
| 510<br>(cont) | 540/A/NR/<br>NRS/2EZ | <p>There is an error with the <u>Additional Address</u> in the "Name and Address" section of your return. Make sure your additional street address (Field 0052) begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Additional Address" (Field 0052). Enter the apartment number or letter only in the "Apartment Number" field (Field 0054). Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.</p> <p>If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten your information like the examples below:</p> <p><u>Example:</u>     P. O. Box 1792 Hawaiian Gardenia Garden Branch<br/>Enter As:     Street Address = PO Bx 1792<br/>                 Addl Address = Hawaiian Gardenia Gdn Br</p> <p><u>Example:</u>     4432 Gateway Park Drive, Room 3C<br/>                 California State University<br/>Enter As:     Street Address =            4432 Gateway Park Dr<br/>                 Addl Address =            Calif State Univ<br/>                 Apartment Number =     3C</p> |
| 511           | 540/A/NR/<br>NRS/2EZ | <p>There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked two (2) married filing joint, then your Spouse's First Name (Field 0040) and your Spouse's Social Security Number (SSN) (Field 0020) must be indicated in the "Name and Address and SSN" section of your return. Please review this section and provide the necessary information.</p>   |
| 512           | 540/A/NR/<br>NRS/2EZ | <p>There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked one (1) single, or four (4) head of household, then the Spouse Social Security Number (SSN) (Field 0020) field must be blank.</p>  |
| 513           | 540NRS/<br>2EZ       | <p>There is an error with your <u>Filing Status</u> (Field 0065) information. To use the married filing separate status, you must file Form 540, Form 540A or Long Form 540NR</p>   |
| 514           | 540/A/NR/<br>NRS/2EZ | <p>There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked five (5) qualifying widow(er), you must indicate the year of death (Field 0080) in YYYY format (example: 2002). The year your spouse died cannot be more than two years before the current taxable year.</p>   |

## Section 7 Error Code Descriptions (continued)

515	540/A/NR	<p>There is an error with your <u>Total Exemption Credits</u>. The Total Exemption Credit (Field 0140) indicated <b>must be equal</b> to the sum of:</p> <ul style="list-style-type: none"> <li>## Personal Exemption Credit (Field 0091) <i>plus</i></li> <li>## Blind Exemption Credit (Field 0096) <i>plus</i></li> <li>## Senior Exemption Credit (Field 0101) <i>plus</i></li> <li>## Dependent Exemption Credit (Field 0136)</li> </ul> <p>Please check your calculation and make the necessary changes.</p>
516	540A	<p>There is an error with the <u>Total California Income Adjustments</u> (Field 0218) in the "Taxable Income" section of your return. This amount must equal the total of the California Income Adjustments from Lines 13a-13f (Fields 0207, 0209, 0211, 0213, 0216, and 0217).</p>
517	540/A/NR	<p>There is an error with the <u>Tax Amount</u> (Field 0240) you provided in the "Tax and Credits" section of your return. Please review the California Tax Tables (located in the back of your tax booklet) using Taxable Income (Field 0235) and Filing Status (Field 0065) to determine the tax amount.</p>
518		<p>There is an error with the information you provided in the "Taxable Income" section of your return. Please note the following error descriptions that pertain to the tax return you filed.</p>
	540/NR	<p>The Taxable Income (Field 0235) must equal the sum of the Federal Adjusted Gross Income (AGI) (Field 0205) <u>minus</u> California Adjustments-Subtractions (Field 0210) <u>plus</u> California Adjustments-Additions (Field 0220) <u>minus</u> Deductions (Field 0230).</p>
	540A	<p>The Taxable Income (Field 0235) must equal the sum of Federal AGI (Field 0205) <u>minus</u> Total Adjustments (Field 0218) <u>minus</u> Deductions (Field 0230).</p> <p><u>Note:</u> If the Total Adjustments is a negative number, the Taxable Income must equal the sum of Federal AGI <i>plus</i> Total Adjustments minus Deductions.</p>
519	540/A/NR/ NRS/2EZ	<p>There is an error with <u>Renter's Credit</u>. You do not need to file a return where the only entries are Nonrefundable <u>Renter's Credit</u> (Field 0327) and <u>Refund</u> (Field 0460). Renter's credit is nonrefundable.</p>
520	540/A/NR/ NRS/2EZ	<p>There is an error with <u>Renter's Credit</u>. The amount of <u>California AGI</u> (Field 0225) must be equal to or less than \$29,054 for filing status 1 or 3, or equal to or less than \$58,108 for filing status 2, 4 or 5 to claim Nonrefundable <u>Renter's Credit</u> (Field 0327).</p>

## Section 7 Error Code Descriptions (continued)

521	540/A/NR/ NRS/2EZ	<p>There is an error with the <u>Withholdings</u> information in the "Payment" section of your return.</p> <p>If <u>Withholdings</u> (Field 0360) is present, Form(s) W-2, W-2G, or 1099-R, or Field 0357 must be present</p> <p>Unless Field 0357 is present, Withholdings on the return must equal the total amounts withheld on all W-2, W-2G and 1099-R forms where "CA" is present in the following fields:</p> <ul style="list-style-type: none"><li>☞ W-2 – State Name Field 1 (Field 0370) and/or State Name 2 (Field 0440);</li><li>☞ W-2G – State Name (Field 0200);</li><li>☞ 1099-R – Payer State Name (Fields 0246 or 0286)</li></ul> <p><b>Note:</b> For income to be recognized as California Income, CA must be indicated on Form(s) W-2, W-2G or 1099-R as the state name.</p> <p>If State Income Tax 1 (Field 0400) and State Income Tax 2 (Field 0470) are equal, then both State Name 1 (Field 370) and State Name 2 (Field 0440) cannot be "CA."</p> <p>If any other 1099 form (1099INT, 1099MISC) has a withholding amount, the <u>Withholding From Other Than W-2, W-2G or 1099-R</u> (Field 0357) MUST be present.</p> <p>If <u>Withholding From Other Than W-2, W-2G or 1099-R</u> (Field 0357) is present, <u>Withholdings</u> (Field 360) must be greater than the total amount withheld from all W-2 forms.</p> <p><b>Note:</b> W-2, W-2G and 1099-R are invalid entries for <u>Withholding From Other Than W-2, W-2G or 1099-R</u> (Field 0357). Valid entries are: W-2GU, 1099A, 1099B, 1099C, 1099DIV, 1099G, 1099INT, 1099LTC, 1099MISC, 1099MSA, 1099OID, 1099PATR, 1099Q, 1099S, 1099SSA, 1099RRB, or STM. A statement must be used if withholdings is from multiple forms.</p>
<u>522</u>		<p>The data records of the tax return must be in the following sequence: Return, Form W-2, Form W-2G, Form 1099-R, Schedules, Forms, Statements, IRS Records (if applicable), and Summary.</p> <p>Both pages of multiple page forms must be present unless there is no data on the second page.</p> <p>Schedule records must be in ascending alpha sequence. Form records must be in ascending numeric sequence, see Error Form Record Number.</p> <p>The Schedule Occurrence Number (Field 0005 of the Schedule Record) and the Form Occurrence Number (Field 0005 of the Form Record) must be present and in ascending numeric sequence beginning with 01.</p> <p>The Taxpayer SSN must be consistent in the Record ID of all data records for a tax return.</p>



## Section 7 Error Code Descriptions (continued)

523	540/A/NR/ NRS/2EZ	There is an error with the information you provided on the "Overpaid Tax or Tax Due" section of your return. The Overpaid Tax Available amount (Field 0390) minus Total Contributions (Field 0445) must equal the Refund Amount, No Amount Due (Field 0460), OR Amount You Owe (Field 0465).
526	540/A/NR/ NRS/2EZ	<p>There is an error with the amount indicated on the "Contributions" section of your return. The Total Contributions amount (Field 0445) must be equal to <u>the sum</u> of the following funds:</p> <ul style="list-style-type: none"><li>## California Senior Special Fund (for 540, 540A, 540NR only) (Field 0400)</li><li>## Alzheimer's Disease/Related Disorders Fund (Field 0405)</li><li>## California Fund for Senior Citizens (Field 0410)</li><li>## Rare and Endangered Species Preservation Program (Field 0415)</li><li>## State Children's Trust Fund for the Prevention of Child Abuse (Field 0420)</li><li>## California Breast Cancer Research Fund (Field 0425)</li><li>## California Firefighters' Memorial Fund (Field 0431)</li><li>## Emergency Food Assistance Program Fund (Field 0435)</li><li>## California Peace Officer Memorial Foundation Fund (Field 0436)</li><li>## Asthma and Lung Research Fund (Field 0439)</li><li>## California Missions Foundation Fund (Field 0440)</li></ul>
527	540/A/NR/ NRS/2EZ	There is an error with the <u>Total Dependent Exemptions</u> information or the Dependent Name information on your return. If the first Dependent Name (Field 0105) is present, then Total Dependent Exemptions (Field 0135) must also be present and greater than zero. If Total Dependent Exemptions (Field 0135) is greater than zero, then Dependent Name (Field 0105) must contain an entry.
528	540NRS/ 2EZ	There is an error with the information you provided in the <u>Taxable Income</u> section of your return. Taxable Income (Field 0225) cannot be greater than \$50,000 if the filing status is single or head of household, or greater than \$100,000 if the filing status is married filing joint or qualifying widow(er).
529	540/NR	If more than 2 credits are claimed and Field 0325 has an entry, either Schedule P or form FTB 3540 must be attached, along with the appropriate credit forms. Note: You cannot have <u>both</u> Schedule P and form FTB 3540 with your return.



## Section 7 Error Code Descriptions (continued)

- |     |                      |  |
|-----|----------------------|--|
| 530 | 540/A/2EZ            | There is an error with the <u>State Wages</u> information you provided in the "Taxable Income" section. The total State Wages amount (Field 0200) on the return must equal the total of <u>all</u> W-2 State Wages 1, Box 16 on Form W-2 (Field 0390) AND State Wages 2, Box 16 on Form W-2 (Field 0460), unless W-2 Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked with an "X".                                |
|     | 540NR/NRS            | There is an error with the <u>California Wages</u> information you provided in the "Taxable Income" section of your return. Unless Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked, California Wages (Field 0200) must equal the total amount of California Wages from all W-2 forms where State Name 1 (Field 0370) and/or State Name 2 (Field 0440) equals "CA".   |
| 531 | 540/A/NR/<br>NRS/2EZ | <p>There is an error with your <u>Decedent</u> information. If the taxpayer or spouse "Date of Death" (Fields 0015 and 0022) information is present, then <u>Representative Type</u> (Field 0545) must be present.</p> <p>There is an error with your <u>Representative Type</u> (Field 0545) information. If Representative Type is present, then the taxpayer or spouse "Date of Death" (Fields 0015 or 0022) must be present.</p> |
| 533 | 540/NR               | There is an error with the information provided on the Standard Deductions in the "Taxable Income" section of your return. If <u>Deductions</u> (Field 0230) is not equal to the standard deduction amount and you and/or your spouse cannot be claimed as a dependent on another return, deductions must be equal to Schedule CA (540)/CA (540NR) <u>California Itemized Deductions</u> (Field 1110).                               |
| 534 | 540A                 | There is an error with the forms you submitted. The only forms allowed with a 540A return are Form(s) W-2, W-2G, 1099-R, Schedule HOH/Form FTB 4803e, FTB 5805, and FTB 3506.  |
|     | 540NRS/<br>2EZ       | There is an error with the forms you submitted. The only forms allowed with a 540NRS or 2EZ return are Form(s) W-2 and Schedule HOH/Form FTB 4803e.  |
| 535 | 540                  | There is an error with the Standard Deductions information. If you left the Dependent Box (Field 0085) blank and no Schedule CA is transmitted, <u>Deductions</u> (Field 0230) must equal a valid standard deduction amount. Please review the information you provided in the "Dependent Exemptions" and "Taxable Income" sections.   |

## Section 7    Error Code Descriptions (continued)

536	540/NR	There is an error with the information you provided in the "Tax" section. If you checked the FTB 3800 box (Field 0243), then Tax (Field 0240) must be equal to the amount you indicated on Line 18 of form FTB 3800 (Field 0250). If you checked the FTB 3803 box (Field 0244), then Tax (Field 0240) must be equal to the amount you indicated on Line 9 on all forms FTB 3803 (Field 0290) plus tax as computed from the tax table or the tax rate schedule.
537	540/NR	<p>If you checked Schedule G-1 (Field 0253), then you must submit Schedule G-1.</p> <p>If you checked FTB 3800 (Field 0243), then you must submit form FTB 3800.</p> <p>If you checked FTB 3803 (Field 0244), then you must submit form FTB 3803.</p> <p>If you checked FTB 5805F (Field 0473), then you must submit form FTB 5805F.</p> <p>If you checked FTB 5870A box (Field 0254), then you must submit form FTB 5870A.</p>
	540/A/NR	If you checked FTB 5805 (Field 0472), then you must submit FTB 5805.

## Section 7 Error Code Descriptions (continued)

**538**

540/NR

Must be valid Code No. (Field 0307, 0312), and must be a valid acronym name for Credit Name (Field 0306, 0311).

Mandatory form is missing (Code no. 162, 169, 172, 176, 183, 187-190, 198, 199, 203-205 and 210-214).

Code No.	Valid Acronym Name	Form Required	Code No.	Valid Acronym Name	Form Required
159	LARZ HRE/USE		189	CHLDCARE PRG	FTB 3501
160	LOW-EMS VHCL		190	CHLDCARE CTB	FTB 3501
161	YNG INFNT CO		191	R/S LG EMPLR	
162	INMATE LABOR	FTB3507	192	R/S SM EMPLR	
163	SR HOH		193	R/S TRANSIT	
169	E/Z EMPLE	FTB3553	194	R/S EMPLE VN	
170	JT CSTDY HOH		196	COMSLR EL CO	
171	R/S CO		197	CHILD ADOPT	
172	LOW-INC HOUS	FTB 3521	198	LAMBRA HR/US	FTB 3807
173	DEP PARENT		199	MFG INVSTMNT	FTB 3535
174	RCYCL EQUIP		200	SALMON/TROUT	
175	AGRI PRODUCT		203	ENHNC OILREC	FTB 3546
176	E/Z HIRE/USE	FTB 3805Z	204	DONATE AGTRN	FTB 3547
178	WATRC SRV CO		205	DSABL ACCESS	FTB 3548
179	SLR PUMP CO		206	RICE STRAW	
180	SLR NRG CO		207	F/W HS CONST	
181	COM SLR NRG		209	CDFI DEPOSIT	
182	NRG CSRV CO		210	TTA HIRE/USE	FTB 3809
183	RESEARCH	FTB 3523	211	MEA HIRE	FTB 3808
184	POLTCL CTB		212	TEACHER	FTB 3505
185	ORPHN DRG CO		213	HERITAGE	FTB 3503
186	RES RNT/FARM		214	LONGTERMCARE	FTB 3504
187	OTHER STATE	SCH S	217	SOLAR ENERGY	
188	PRIOR YR AMT	FTB 3510			

P (540) / P  
NR)

Must be valid acronym name for Credit Name (Fields 0730, 0790, 0850, 0910, 1680, 1740, 1800, and 1860).

## Section 7 Error Code Descriptions (continued)

539	540/NR	There is an error with the information you provided in the "Other Taxes" section. If you indicated an amount in the Alternative Minimum Tax field (Field 0340), then Schedule P (540)/Schedule P (540 NR) must be submitted.
540	540/NR	<p>There is an error with the information provided in the "Other Taxes" section. If an amount is indicated under Other Taxes (Field 0350), then form(s) FTB 3501, 3535, 3805P, 3805Z, 3806, 3807, 3808, 3809 or Schedule D-1 must be submitted.</p> <p>If Additional Tax Literal (Field 0341) is equal to "3501", "3535", "3805P", "3805Z", "3806", "3807", "3808", or "3809", then the representative form must be attached.</p> <p>If Additional Tax Literal (Field 0341) is equal to "IRC197", then Schedule D-1 must be attached.</p>
541	540/A/NR	There is an error with the Excess SDI information in the "Payments" section of your return. If you claimed Excess SDI (Field 0370), you must include more than one Form W-2 and Excess SDI amount must be present in Box 14 (Field 0365) of your W-2)
543	CA (540)/ CA (NR)	There is an error with the <u>Adjustments</u> information in the "Adjustments to Federal Itemized Deductions" section of your Schedule CA/CA (NR). If you indicated an amount under Other Adjustments (Field 1080), you must specify the other adjustments (Field 1070).
545	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Subtractions (Field 0180) must be equal to the Adjustment Decrease amount on your Schedule D (Field 0310).
546	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Additions (Field 0190) must be equal to the Adjustment amount (Field 0320) on your Schedule D.
547	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Subtraction (Field 0210) must be equal to the Adjustment Decrease amount (Field 0738) on your Schedule D-1.
548	CA (540)/ CA (NR)	There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Additions (Field 0220) must be equal to the Adjustment Decrease amount (Field 0739) on your Schedule D-1.
549	G-1	There is an error on your Schedule G-1. Make sure that <b>both</b> the Qualifying Age 5 Year Member "No" (Field 0086) and Beneficiary "No" (Field 0044) fields do not both have entries.

## Section 7 Error Code Descriptions (continued)

- |                   |                 |  |
|-------------------|-----------------|--|
| 551               | 540/NR/<br>540A | There is an error with the <u>Underpayment</u> information in the "Interest and Penalties" section. If you indicated an underpayment amount (Field 0475), form FTB 5805 OR FTB 5805F must be attached to your return. Underpayment amount (Field 0475) must be equal to the amount on form FTB 5805 Penalty OR form FTB 5805F Penalty.   |
| 552               | 540/NR          | There is an error with the information in the "Taxable Income" section. If California Adjustments-Subtractions (Field 0210) is greater than the Federal Adjusted Gross Income (AGI) (Field 0205), then your subtotal (Field 0215) must be negative.  |
| <b><u>555</u></b> | 540/A/NR        | <p>The maximum numbers of California schedules and forms allowed in an electronically filed tax return are as follows:</p> <ul style="list-style-type: none"><li><b>50</b> Forms W-2</li><li><b>30</b> Forms W-2G</li><li><b>20</b> Forms 1099-R</li><li><b>1</b> Schedule G-1 per taxpayer (maximum of 2 on a joint return)</li><li><b>1</b> Schedule R per taxpayer (maximum of 2 on a joint return)</li><li><b>25</b> Schedule S</li><li><b>3</b> Forms FTB 592-B</li><li><b>3</b> Forms FTB 597</li><li><b>10</b> Forms FTB 3803</li><li><b>3</b> Forms FTB 3805E</li><li><b>1</b> Form FTB 3805P per taxpayer (maximum of 2 on a joint return)</li><li><b>3</b> Forms FTB 3805Z</li><li><b>3</b> Forms FTB 3806</li><li><b>3</b> Forms FTB 3807</li><li><b>3</b> Forms FTB 3808</li><li><b>3</b> Forms FTB 3809</li><li><b>30</b> Forms FTB 3885A</li><li><b>1</b> Form FTB 5870A per taxpayer (maximum of 2 on a joint return)</li><li><b>5000</b> Forms STCGL</li><li><b>5000</b> Forms LTCGL</li></ul> |

Allow only one schedule or form for those attachments not listed above.

## Section 7    Error Code Descriptions (continued)

556	540/A/NR/ NRS/2EZ	<p>There is an error with the <u>Social Security Number (SSN)</u> information you provided. Your SSN (Field 0010) and your spouse SSN (Field 0020) must:</p> <ul style="list-style-type: none"><li>## Be numeric</li><li>## Not be all zeroes</li><li>## Not be all blanks</li><li>## Not be all nines</li><li>## Be within the valid range of SSNs</li><li>## Not have zeroes in the fourth and fifth digits</li></ul>
<b>557</b>	540/NR	Federal 1040 Indicator (Field 0063) equals "X" and 1040 information is <b>NOT</b> included.
<b>558</b>	540NR	Federal 1040 must always be attached.
559	W-2	There is an error with the <u>Employer</u> information on your W-2. Employer's SEIN (Field 0380) cannot match State Wages (Field 0390). State Wages (Field 0390) may not exceed 125% of Federal Wages (Field 0120).
560	W-2	There is an error with the <u>Employer</u> information on your W-2. Your Employer's State ID Number 1 (Field 0380) must be included if State Wages 1 (Field 0390) is entered and State Name 1 (Field 0370) is equal to "CA". Likewise, your Employer's State ID Number 2 (Field 0450) must be included if State Wages 2 (Field 0460) is entered and State Name 2 (Field 0440) is equal "CA".
561	540/A/NR/ NRS/2EZ	There is an error with the information you provided. Tax Due amount (Field 0395) <i>plus</i> Total Contributions amount (Field 0445) indicated on your return must be equal to the amount indicated in the Amount You Owe field (Field 0465).
562	540/A/NR	There is an error with the <u>Excess SDI</u> in the "Payments" section of your return. The Excess SDI amount indicated on your return cannot be greater than \$9999.
563	W-2	There is an error with the <u>State Disability Insurance (SDI)</u> . Your California SDI (Field 0365) cannot be greater than \$9999. Please check this amount on your W-2.
<b>570</b>	540/A/NR/ NRS/2EZ	The Taxpayer SSN in the Record ID must match the Taxpayer SSN (Field 010) of the tax return.

## Section 7 Error Code Descriptions (continued)

**571**

Unacceptable IRS Forms or Schedules were included in 1040 information.

IRS Schedules must be in ascending alpha sequence or in order by Attachment Sequence Number. IRS Forms must be in ascending numeric sequence or in order by Attachment Sequence Number.

The IRS Schedule Occurrence Number and IRS Form Occurrence Number must be present and in ascending numeric sequence beginning with 01.

With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or Form Occurrence Number of a form.

Please transmit form(s) W-2, W-2G, and 1099-R **only** with the state return information. Federal Summary Record cannot be included.

572

540/A/NR/  
NRS/2EZ

There is an error with the Last Name information in the "Name and Address" section. Your Last Name (Field 0032) must be indicated on your return. Your last name cannot be more than 17 characters, cannot have any spaces (except for JR, SR, II, etc.), cannot include punctuation, symbols, dashes or slashes and cannot include titles or ranks such as DR, MD, SGT, etc. If your name exceeds the field length allowed, please shorten.

573

540/A/NR/  
NRS/2EZ

There is an error with your Spouse's Last Name (Field 0042) in the "Name and Address" section. Do not enter your spouse's last name unless it is ***different*** from your last name. Your spouse's last name cannot be more than 17 characters, cannot have leading or imbedded spaces and cannot include punctuation, symbols, dashes or slashes. If the last name exceeds field length, please shorten. See examples below.

Example: Your Name = Jeff Lee Junior  
Spouse = Mary Kayla Hunter-Lee

Enter As:	Your First Name = Jeff	Spouse First Name = Mary
	Your Middle Initial = (blank)	Spouse Middle Initial = K
	Your Last Name = Lee JR	Spouse Last Name = Hunterlee

Example: Your Name = Thomas P. Jones  
Spouse = Anna Sue Jones

Enter As:	Your Name = Thomas	Spouse First Name = Anna
	Your Middle Initial = P	Spouse Middle Initial = S
	Your Last Name = Jones	Spouse Last Name = (blank)

Example: Taxpayer = Jose Juan Gonzalez  
Spouse = Maria de la Rosa Gonzalez

Enter As:	TP First Name = Jose	Spouse First Name = Maria
	TP Middle Initial = J	Spouse Middle Initial = D
	TP Last Name = Gonzalez	Spouse Last Name = (blank)

**805**

The TRANB record must be present.

## Section 7 Error Code Descriptions (continued)

<b><u>820</u></b>		The Julian Date cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date.
<b><u>822</u></b>		The transmission sequence number of the TRANA record is a duplicate of a previously accepted transmission.
<b><u>823</u></b>		There cannot be any unrecognizable or inconsistent control data or the transmission will be rejected.
<b><u>824</u></b>		The EFIN of the Transmitter must be present.
<b><u>825</u></b>		<p>The data records of the transmission must be in the following sequence: TRANA, TRANB, Return, and RECAP record.</p> <p>The format of the TRANA, TRANB and RECAP record must correspond exactly to the record layouts as specified.</p> <p>The Total Return Count (Field 0030) in the RECAP record must match FTB computed count.</p>
<b><u>831</u></b>		Total Return Count is a count of returns submitted. This count is incremented each time the Taxpayer SSN within a Record ID changes.
<b><u>840</u></b>		The ETIN plus Transmitters Use Code (Field 0040), Julian Date (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 0060-0080).
900	540/A/NR/ NRS/2EZ	The Taxpayer SSN (Field 0010) has been used on a previously accepted return.
<b><u>902</u></b>	540/A/NR/ NRS/2EZ	The Declaration Control Number (DCN) has been used on a previously accepted return.
903	540/A/NR/ NRS/2EZ	The Spouse SSN (Field 0020) has been used on a previously accepted return.



## **Section 8      Form Field Exhibits**

Following are all e-file forms acceptable in California's e-file Program with the field numbers displayed.

**This Page  
Intentionally  
Left  
Blank**

**California Resident Income Tax Return 2003****540** C1 Side 1

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2004.

**Step 1**Place  
label here  
or printName  
and  
Address

Your first name <b>0033 0034</b>	Initial <b>0031</b>	Last name <b>0035 0036 0015 0025</b>	PBA Code <b>0038</b>
If joint return, spouse's first name <b>0043 0044</b>	Initial <b>0041</b>	Last name <b>0045 0046 0022</b>	
Present home address — number and street, PO Box, or rural route <b>0050 0052 0054 0053</b>		Apt. no. <b>0054</b>	PMB no. <b>0053</b>
City, town, or post office (If you have a foreign address, see instructions) <b>0056 0057</b>		State <b>0058</b>	ZIP Code <b>0059</b>

P  
AC  
A  
R  
RP**Step 1a**  
SSN

Your social security number <b>0010</b>	Spouse's social security number <b>0020</b>
--	--

**IMPORTANT:**Your social security number  
is required.**Step 2****Filing Status**

Fill in only one.

1 <input type="radio"/> Single	<b>0060 @0062 0063 0064</b>
2 <input type="radio"/> Married filing jointly (even if only one spouse had income)	
3 <input type="radio"/> Married filing separately. Enter spouse's social security number above and full name here	<b>0070</b>
4 <input type="radio"/> Head of household (with qualifying person). STOP. See instructions.	<b>0071 0079</b>
5 <input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse died	<b>0080</b>

**Step 3****Exemptions**

6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle	<input type="radio"/> 6 <b>0085</b>
► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.	
7 <b>Personal:</b> If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions	<b>0090</b> 7 <input type="checkbox"/> X \$82 = \$ <b>0091</b>
8 <b>Blind:</b> If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2	<b>0095</b> 8 <input type="checkbox"/> X \$82 = \$ <b>0096</b>
9 <b>Senior:</b> If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2	<b>0100</b> 9 <input type="checkbox"/> X \$82 = \$ <b>0101</b>
10 <b>Dependents:</b> Enter name and relationship. <b>Do not include yourself or your spouse.</b>	
* <b>0105 +0107 0110 0112 0115 0117 0120 0122</b>	
<b>0125 0127 0130 0132</b> Total dependent exemptions	<b>0135</b> 10 <input type="checkbox"/> X \$257 = \$ <b>0136</b>
11 <b>Exemption amount:</b> Add line 7 through line 10. Transfer this amount to line 21	<b>0140</b> 11 \$ <b>0140</b>

**Step 4****Taxable  
Income**Enclose, but do not  
staple, any payment.

12 State wages from your Form(s) W-2, box 16	<b>0200</b> 12
13 Enter federal adjusted gross income from Form 1040, line 34; Form 1040A, line 21; Form 1040EZ, line 4; or TeleFile Tax Record, line 1	<b>0205</b> 13
14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 34, column B	<b>0210</b> 14
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<b>0215</b> 15
16 California adjustments — additions. Enter the amount from Schedule CA (540), line 34, column C	<b>0220</b> 16
17 California adjusted gross income. Combine line 15 and line 16	<b>0225</b> 17
18 Enter the larger of: Your California <b>itemized deductions</b> from Schedule CA (540), line 41; <b>OR</b> Your California <b>standard deduction</b> shown below for your filing status: • Single or Married filing separately ..... \$3,070 • Married filing jointly, Head of household, or Qualifying widow(er) ..... \$6,140 If the circle on line 6 is filled in, STOP. See instructions	<b>0230</b> 18
19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0-	<b>0235</b> 19

**Step 5****Tax**Attach copy of your  
Form(s) W-2, W-2G,  
592-B, 594 and  
597. Also, attach any  
Form(s) 1099  
showing California  
tax withheld.

20 Tax. Fill in circle if from: <input type="radio"/> Tax Table <input type="radio"/> Tax Rate Schedule <input type="radio"/> FTB 3800 or <input type="radio"/> FTB 3803	<b>0240</b> 20
<b>Caution:</b> If under age 14 and you have more than \$1,500 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.	
21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$135,714, see instructions	<b>0245</b> 21
22 Subtract line 21 from line 20. If less than zero, enter -0-	<b>0250</b> 22
23 Tax. Fill in circle if from: <input type="radio"/> Schedule G-1, Tax on Lump-Sum Distributions <b>0253</b> <input type="radio"/> form FTB 5870A, Tax on Accumulation Distribution of Trusts <b>0254</b>	<b>0255</b> 23
24 Add line 22 and line 23. Continue to Side 2	<b>0260</b> 24

Your name \_\_\_\_\_ Your SSN: \_\_\_\_\_

**Step 6****Special Credits and Nonrefundable Renter's Credit**

25 Amount from Side 1, line 24 ..... 25 **0300**

28 Enter credit name **0306** code no. **0307** and amount ..... ▶ 28 **0310**

29 Enter credit name **0311** code no. **0312** and amount ..... ▶ 29 **0315**

30 To claim more than two credits, see instructions ..... ● 30 **0325**

31 Nonrefundable renter's credit. See instructions for "Step 6" ..... ● 31 **0327**

33 Add line 28 through line 31. These are your total credits ..... 33 **0330**

34 Subtract line 33 from line 25. If less than zero, enter -0- ..... \***0331** +**0332** 34 **0335**

35 Alternative minimum tax. Attach Schedule P (540) ..... ● 35 **0340**

36 Other taxes and credit recapture. See instructions ..... \***0341** +**0342** ● 36 **0350**

37 Add line 34 through line 36. This is your total tax ..... ● 37 **0355**

**Step 7****Other Taxes****Step 8****Payments**To view your 2003 estimated payments, go to [www.ftb.ca.gov](http://www.ftb.ca.gov)

38 California income tax withheld. See instructions ..... ■ 38 **0360**

39 2003 CA estimated tax and other payments. See instructions ..... ■ 39 **0365**

40 Real estate withholding. (Form(s) 592-B, 594, and 597) See instructions ..... ■ 40 **0368**

41 Excess SDI. See instructions ..... ■ 41 **0370**

**Child and Dependent Care Expenses Credit.** See instructions; attach form FTB 3506

● 42 **0371** - - - - - ● 43 **0372** - - - - - **0374**

■ 44 **0373** - - - - - ■ 45 **0374** 46 **0375**

**Step 9****Overpaid Tax/ Tax Due/ Use Tax**

46 Add line 38, line 39, line 40, line 41, and line 45. These are your total payments ..... 46 **0380**

47 Overpaid tax. If line 46 is more than line 37, subtract line 37 from line 46 ..... ■ 47 **0385**

48 Amount of line 47 you want applied to your **2004** estimated tax ..... ■ 48 **0390**

49 Overpaid tax available this year. Subtract line 48 from line 47 ..... ■ 49 **0395**

50 Tax due. If line 46 is less than line 37, subtract line 46 from line 37. See instructions ..... 50 **0398**

51 Use Tax. See instructions ..... ● 51 **0398**

**Step 10****Contributions**

CA Seniors Special Fund. See instructions ..... ● 52 **0400** 00

Alzheimer's Disease/Related Disorders Fund ..... ● 53 **0405** 00

CA Fund for Senior Citizens ..... ● 54 **0410** 00

Rare and Endangered Species Preservation Program ..... ● 55 **0415** 00

State Children's Trust Fund for the Prevention of Child Abuse ..... ● 56 **0420** 00

CA Breast Cancer Research Fund ..... ● 57 **0425** 00

CA Firefighters' Memorial Fund ..... ● 58 **0431** 00

Emergency Food Assistance Program Fund ..... ● 59 **0435** 00

CA Peace Officer Memorial Foundation Fund ..... ● 60 **0436** 00

Asthma and Lung Disease Research Fund ..... ● 61 **0439** 00

CA Missions Foundation Fund ..... ● 62 **0440** 00

64 Add line 52 through line 62. These are your total contributions ..... ● 64 **0445** | **0466**

**Step 11** **Refund or Amount You Owe**

65 **REFUND OR NO AMOUNT DUE.** See instructions. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** ..... ■ 65 **0460** | **0467**

66 **AMOUNT YOU OWE.** See instructions. Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ..... ■ 66 **0465** | **0468**

**Step 12****Interest and Penalties**

67 Interest, late return penalties, and late payment penalties ..... **0472** ..... **0473** 67 **0470**

68 Underpayment of estimated tax. Fill in circle: ○ **FTB 5805 attached** ○ **FTB 5805F attached** ..... ■ 68 **0475**

69 Total amount due. See instructions. Enclose, but do not staple, any payment ..... 69 **0476**

70 If you **do not** need California income tax forms mailed to you next year, fill in the circle ..... ● 70 ○ **0477** **0478**

**Step 13****Direct Deposit (Refund Only)**

Do not attach a voided check or a deposit slip. See instructions

Fill in the boxes to have your refund directly deposited. Routing number ..... ● **0700**

Account Type: **0710** **0720** Account ..... **0730**

Checking ● ☐ Savings ● ☐ number ..... ● **0730**

**Sign Here**

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 3

Your signature ..... Spouse's signature (if filing jointly, both must sign) ..... Daytime phone number (optional) ( ) **0479** - - - - -

X **0545** **0550** X **0560** Date **0605**

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) **0600** Paid preparer's SSN/PTIN **0607**

Firm's name (or yours if self-employed) ..... Firm's address ..... FEIN **0610** **0615** **0620** **0625** **0630**

**California Resident Income Tax Return 2003****540A** C1 Side 1**Step 1**Place  
label here  
or printName  
and  
Address

Your first name **0033** **0034** Initial **0035** **0036** Last name **0015** **0025** **P**  
**0030** **0031** **0032**  
 If joint return, spouse's first name **0043** **0044** Initial **0045** **0046** Last name **0022** **AC**  
**0040** **0041** **0042**  
 Present home address — number and street, PO Box, or rural route  
 Apt. no. **0054** PMB no. **0053** **A**  
 City, town, or post office (If you have a foreign address, see instructions) **0050** **0052** **R**  
**0056** **0057** **0058** **0059** **RP**

**Step 1a**

SSN

Your social security number

**0010**

Spouse's social security number

**0020****IMPORTANT:**Your social security number  
is required.**Step 2**

Filing Status

Fill in only one.

- 1 ☐ Single **0060 @0062 0064**  
 2 ☐ Married filing jointly (even if only one spouse had income)  
 3 ☐ Married filing separately. Enter spouse's social security number above and full name here **0070**  
 4 ☐ Head of household (with qualifying person). STOP. See instructions. **0071 0079**  
 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died **0080**

**Step 3**

Exemptions

Enclose, but do not  
staple, any payment.

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her  
tax return, even if he or she chooses not to, fill in this circle **6** **0085**

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2  
in the box. If you filled in the circle on line 6, see instructions **0090** ☐ X \$82 = \$ **0091**  
**0095** ☐ X \$82 = \$ **0096**  
 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 **0100** ☐ X \$82 = \$ **0101**  
 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2

Dependent  
Exemptions

- 10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
**\*0105 +0107 0110 0112 0115 0117 0120 0122**  
**0125 0127 0130 0132** Total dependent exemptions **0135** ☐ X \$257 = \$ **0136**  
 11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 18 **11** \$ **0140**

**Step 4**Taxable  
Income and  
California  
Income  
Adjustments

- 12 a State wages from your Form(s) W-2, box 16 **12a** **0200**  
 12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4;  
Form 1040A, line 21; or Form 1040, line 34 **12b** **0205**  
 13 **California Income Adjustments.** See instructions for line 13a through line 13f.  
 a State income tax refund **13a** **0207**  
 b Unemployment compensation **13b** **0209**  
 c U.S. Social security or railroad retirement **13c** **0211**  
 d California nontaxable interest or dividend income **13d** **0213**  
 e California IRA distributions **13e** **0216**  
 f California pensions and annuities **13f** **0217**  
 g Total California income adjustments. Add line 13a through line 13f **13g** **0218**  
 14 Subtract line 13g from line 12b. This is your California adjusted gross income.  
See instructions **14** **0225**  
 15 Enter the larger of your California **Itemized deductions** or **Standard deduction**  
(see instructions). If the circle on line 6 is filled in, STOP. See instructions **15** **0230**  
 16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- **16** **0235**

**Standard  
Deduction**

Single or  
Married  
filing  
separately,  
\$3,070.  
Married filing  
jointly,  
Head of  
household, or  
Qualifying  
widow(er),  
\$6,140.

**Step 5**Tax and  
CreditsAttach copy of your  
Form(s) W-2, and  
W-2G. Also attach  
any Form(s) 1099  
showing California  
tax withheld.

- 17 Tax. Fill in the circle if from: ☐ Tax Table ☐ Tax Rate Schedule **17** **0240**  
 18 Exemption credits. Enter the amount from line 11.  
If line 12b is more than \$135,714, see instructions. **18** **0245**  
 19 Nonrefundable renter's credit. See instructions **19** **0327**  
 20 Total credits. Add line 18 and line 19 **20** **0330**  
 23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- **23** **0355**

Your name \_\_\_\_\_ Your SSN: \_\_\_\_\_

**Step 6****Overpaid  
Tax/  
Tax Due/  
Use Tax**To view your 2003  
estimated  
payments, go to  
[www.ftb.ca.gov](http://www.ftb.ca.gov)**Do not attach  
a copy of  
your federal  
return.**

24 Enter the amount from Side 1, line 23 ..... 24

25 California income tax withheld. See instructions ..... ■ 25

26 2003 California estimated tax and payment with  
form FTB 3519 and amount applied from 2002 return ..... ■ 26

27 Excess SDI. See instructions ..... ■ 27

**Child and Dependent Care Expenses Credit.** See instructions.  
Attach form FTB 3506.

● 28 0371

● 29 0372

■ 30 0373

■ 31 0374

32 Total payments and credits. Add line 25, line 26, line 27, and line 31 ..... 32

33 Overpaid tax. If line 32 is more than line 24, subtract line 24 from line 32 ..... 33

34 Enter the amount of line 33 you want applied to your **2004** estimated tax ..... ■ 34

35 Overpaid tax available this year. Subtract line 34 from line 33 ..... ■ 35

36 Tax due. If line 32 is less than line 24, subtract line 32 from line 24. See instructions ..... 36

37 Use Tax. See instructions ..... ● 37

**Step 7****Contributions**

CA Seniors Special Fund.

See instructions ..... ● 52 0400 00

Alzheimer's Disease/Related

Disorders Fund ..... ● 53 0405 00

CA Fund for Senior Citizens ..... ● 54 0410 00

Rare and Endangered Species

Preservation Program ..... ● 55 0415 00

State Children's Trust Fund for the

Prevention of Child Abuse ..... ● 56 0420 00

CA Breast Cancer Research Fund ..... ● 57

CA Firefighters' Memorial Fund ..... ● 58

Emergency Food Assistance

Program Fund ..... ● 59

CA Peace Officer Memorial

Foundation Fund ..... ● 60

Asthma and Lung Disease

Research Fund ..... ● 61

CA Missions Foundation Fund ..... ● 62

38 Add line 52 through line 62. These are your total contributions ..... ● 38

**Step 8****Refund or  
Amount  
You Owe**39 **REFUND** or **NO AMOUNT DUE.** See instructions. Mail to:**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** ..... ■ 3940 **AMOUNT YOU OWE.** See instructions. Mail to:**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ..... ■ 40Or pay online with FTB's WebPay – go to [www.ftb.ca.gov](http://www.ftb.ca.gov)

41 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ..... ● 41

42 If you **do not** need California income tax forms mailed to you next year, fill in this circle ..... ● 42**Direct  
Deposit  
(Refund  
Only)**

Do not attach a voided check or a deposit slip. See instructions.

Fill in the boxes to have your refund directly deposited. Routing number ..... ●

Account type: 0710 0720

Checking ● Savings ●

Account number ..... ●

**Step 9****Sign Here**It is unlawful to  
forge a spouse's  
signature.Joint return?  
See instructions.

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. 3

Your signature

0545  
0550

Spouse's signature (if filing jointly, both must sign)

X 0560

Daytime phone number (optional)

( ) + 0479

Date

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

0600

Firm's name (or yours if self-employed)

0610 0615 0620 0625 0630

Firm's address

Paid Preparer's SSN/PTIN

● 0605

FEIN

● 0607



**California Nonresident or Part-Year Resident Income Tax Return 2003****Long Form**

FORM

**540NR C1 Side 1****Fiscal year filers only:** Enter month of year end: month \_\_\_\_\_ year 2004.

<b>Step 1</b> Place label here or print	Your first name	0033	0034	Initial	Last name	0035	0036	0015	0025	PBA Code	
	If joint return, spouse's first name	0030	0031	Initial	Last name	0032	0046	0022			0038
		0043	0044	Initial	Last name	0045	0046	0022			
<b>Name and Address</b>	Present home address — number and street, PO Box, or rural route								Apt. no.	PMB no.	
	0050								0054	0053	
	City, town, or post office (If you have a foreign address, see instructions)								State	ZIP Code	
	0056								0057	0058	0059
<b>Step 1a</b> SSN	Your social security number				Spouse's social security number				<b>IMPORTANT:</b> Your social security number is required.		
	0010				0020						

<b>Step 2</b> Filing Status	1	<input type="radio"/> Single	0060	@0062	0063	0064
	2	<input type="radio"/> Married filing jointly (even if only one spouse had income)				
	3	<input type="radio"/> Married filing separately. Enter spouse's social security number above and full name here			0070	
	4	<input type="radio"/> Head of household (with qualifying person). STOP. See instructions.			0071	0079
	5	<input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse died	0080			

<b>Step 3</b> Exemptions	6	If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle	6	<input type="radio"/> 0085					
	▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.								
	7	<b>Personal:</b> If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions	0090	7	<input type="checkbox"/> X \$82 = \$ 0091				
	8	<b>Blind:</b> If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2	0095	8	<input type="checkbox"/> X \$82 = \$ 0096				
	9	<b>Senior:</b> If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2	0100	9	<input type="checkbox"/> X \$82 = \$ 0101				
<b>Dependent Exemptions</b>	10	<b>Dependents:</b> Enter name and relationship. Do not include yourself or your spouse.							
		*0105	+0107	0110	0112	0115	0117	0120	0122
		0125	0127	0130	0132	Total dependent exemptions			
						0135	10	<input type="checkbox"/> X \$257 = \$ 0136	
	11	<b>Exemption amount:</b> Add line 7 through line 10				11	\$ 0140		

<b>Step 4</b> Total Taxable Income	12	Total California wages from all your Form(s) W-2, box 16	12	0200
	13	Enter federal adjusted gross income from Form 1040, line 34; Form 1040A, line 21; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10	13	0205
	14	California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 34, column B	14	0210
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	0215
	16	California adjustments — additions. Enter the amount from Schedule CA (540NR), line 34, column C	16	0220
	17	Adjusted gross income from all sources. Combine line 15 and line 16	17	0225
	18	Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), line 40; <b>OR</b> Your California <b>standard deduction</b> (see left margin). See instructions	18	0230
	19	Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0-	19	0235

<b>Step 5</b> California Taxable Income	20	Tax on the amount shown on line 19. Fill in the circle if from:	0241	0242	0243	0244	0240
		<input type="radio"/> Tax Table <input type="radio"/> Tax Rate Schedule <input type="radio"/> FTB 3800 or <input type="radio"/> FTB 3803					20
	<b>Caution:</b> If under age 14 and you have more than \$1,500 of investment income. See instructions.						
	21	CA adjusted gross income from Schedule CA (540NR), Part IV, line 42	21	0236			
	22	CA Taxable Income from Schedule CA (540NR), Part IV, line 46	22	0274			
	23	CA Tax Rate. Divide line 20 by line 19	23	0276			
	24	CA Tax Before Exemption Credits. Multiply line 22 by line 23	24	0278			
	25a	CA Exemption Credit Percentage. Divide line 22 by line 19. If more than 1, enter 1.0000	25a	0280			
	25b	CA Prorated Exemption Credits. Multiply line 11 by line 25a. If the amount on line 13 is more than \$135,714, see instructions.	25b	0282			
	25c	CA Regular Tax Before Credits. Subtract line 25b from line 24. If less than zero, enter -0-	25c	0284			
26	Tax. Fill in circle if from:	0253	0254	26	0255		
	<input type="radio"/> Schedule G-1, Tax on Lump-Sum Distributions <input type="radio"/> Form FTB 5870A, Tax on Accumulation Distribution of Trusts						
27	Add line 25c and line 26. Continue to Side 2	27	0260				

## Step 6

Your name:

Your SSN:

## Special Credits and Nonrefundable Renter's Credit

28	Amount from Side 1, line 27			0300
31	Credit for joint custody head of household. See instructions	●	31	0301
32	Credit for dependent parent. See instructions	●	32	0302
33	Credit for senior head of household. See instructions	●	33	0303
34	Credit for long-term care. See instructions	●	34	0304
36	Credit percentage and credit amount. See instructions. Credit percentage 36a	●	36	0305
37	Enter credit name 0306 code no 0307 and amount	►	37	0310
38	Enter credit name 0311 code no 0312 and amount	►	38	0315
39	To claim more than two credits, see instructions	●	39	0325
40	Nonrefundable renter's credit. See instructions for "Step 6"	●	40	0327
42	Add line 36 through line 40. These are your total credits		42	0330
43	Subtract line 42 from line 28. If less than zero, enter -0-		43	0335

## Step 7

## Other Taxes

<b>44</b>	Alternative minimum tax. Attach Schedule P (540NR)	● 44	<b>0340</b>
<b>45</b>	Other taxes and credit recapture. See instructions	● 45	<b>0350</b>
<b>46</b>	Add line 43 through line 45. This is your total tax	● 46	<b>0355</b>

## Step 8

## Payments

To view your  
estimated  
payments, go to  
**[www.ftb.ca.gov](http://www.ftb.ca.gov)**

<b>47</b>	California income tax withheld. See instructions	<b>47</b>	<b>0360</b>	<b>*0357</b> <b>@0367</b>
<b>48</b>	Nonresident withholding (Form(s) 592-B, 594, or 597). See instructions	<b>48</b>	<b>0363</b>	
<b>49</b>	2003 CA estimated tax and other payments. See instructions	<b>49</b>	<b>0365</b>	
<b>50</b>	Excess SDI. See instructions	<b>50</b>	<b>0370</b>	

**Child and Dependent Care Expenses Credit.** See instructions; attach form FTB 3506.

51 0371 52 0372 53 0373 54 0374 55 Add line 47, line 48, line 49, line 50, and line 54. These are your total payments 0375

## Step 9

**Overpaid Tax  
or Tax Due**

<b>56</b>	Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55	<b>56</b>	<b>0380</b>
<b>57</b>	Amount of line 56 you want applied to your <b>2004</b> estimated tax	<b>57</b>	<b>0385</b>
<b>58</b>	Overpaid tax available this year. Subtract line 57 from line 56	<b>58</b>	<b>0390</b>
<b>59</b>	Tax due. If line 55 is less than line 46, subtract line 55 from line 46	<b>59</b>	<b>0395</b>

## Step 10

## Contributions

CA Seniors Special Fund. See instructions	● 60	0400	00	CA Breast Cancer Research Fund	● 65	0425	00
Alzheimer's Disease/Related Disorders Fund	● 61	0405	00	CA Firefighters' Memorial Fund	● 66	0431	00
CA Fund for Senior Citizens	● 62	0410	00	Emergency Food Assistance Program Fund	● 67	0435	00
Rare and Endangered Species				CA Peace Officer Memorial Foundation Fund	● 68	0436	00
Preservation Program	● 63	0415	00	Asthma and Lung Disease Research Fund	● 69	0439	00
State Children's Trust Fund for the				CA Missions Foundation Fund	● 70	0440	00
Prevention of Child Abuse	● 64	0420	00				

**73** Add line 60 through line 70. These are your total contributions ..... ● **73** **0445**

## Step 11

Refund or  
Amount  
You Owe

**74 REFUND OR NO AMOUNT DUE.** Subtract line 73 from line 58. Mail to:  
**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** . . . . **74**

**75 AMOUNT YOU OWE.** Add line 59 and line 73. See instructions. Mail to:  
**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . **75**

## Step 12

## Interest and Penalties

76	Interest, late return penalties, and late payment penalties	76	0470
77	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	77	0475
78	Total amount due. Enclose, but do not staple, any payment	78	0476
79	If you <b>do not</b> need California income tax forms mailed to you next year, fill in the circle	79	0477 0478

## Step 13

**Direct Deposit  
(Refund Only)**

[illegible]

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. **3**

## Sign Here

Your signature **X 0545 0550** Daytime phone number (optional) **( ) + 0479**

Spouse's signature (if filing jointly, both must sign)

X **0560**

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

0600

Firm's name (or yours if self-employed)

Firm's address

[illegible]

It is unlawful to forge a spouse's signature.

Joint return?  
See instructions.



**California Nonresident or Part-Year Resident Income Tax Return 2003**

FORM

**Short Form****540NR C1 Side 1****Step 1**

Place label here or print

Name and Address

Your first name **0033 0034** Initial **0035** Last name **0036** **0015 0025**  
 If joint return, spouse's first name **0043** **0044** Initial **0045** Last name **0046** **0022**  
 Present home address — number and street, PO Box or rural route **0040 0041 0042** Apt. no. **0054** PMB no. **0053**  
 City, town, or post office (If you have a foreign address, see instructions) **0050 0052** State **0058** ZIP Code **0059**  
 Your social security number **0056 0057** Spouse's social security number **0058 0059**

**Step 1a**  
SSN

Your social security number **0010** Spouse's social security number **0020**

**IMPORTANT:**

Your social security number is required.

**Step 2**  
Filing Status

Fill in only one.

- 1 ☐ Single **0060 @0062 0064**  
 2 ☐ Married filing jointly (even if only one spouse had income)  
 4 ☐ Head of household (with qualifying person). STOP. See instructions.  
 5 ☐ Qualifying widow(er) with dependent child.  
 Enter year spouse died **0080**

**Step 2a**  
Residence

- State of residence  
 Yourself **0072** Spouse **0073**  
 Dates of California residency  
 Yourself from **0075** to **0076**  
 Spouse from **0077** to **0078**  
 Active duty military — State of domicile  
 Yourself **0081** Spouse **0082**

**Step 3****Exemptions**

Enclose, but do not staple, any payment.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle **6 0085**

► For line 7, line 8, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.

- 7 **Personal:** If you filled in 1 or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions **0090 7** ☐ X \$82 = \$ **0091**  
 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 **0095 8** ☐ X \$82 = \$ **0096**

**Dependent Exemptions**

- 10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.

\***0105 +0107 0110 0112 0115 0117 0120 0122**  
**0125 0127 0130 0132** Total dependent exemptions **0135** **10** ☐ X \$257 = \$ **0136**

- 11 **Exemption amount:** Add line 7 through line 10 **11** \$ **0140**

**Step 4****Total Taxable Income****Standard Deduction**Single,  
\$3,070Married filing jointly, Head of household, or Qualifying widow(er),  
\$6,140

- 12 Total California wages from all your Form(s) W-2, box 16 **12 0200**  
 13 Enter federal adjusted gross income from Form 1040, line 34; Form 1040A, line 21; Form 1040EZ, line 4; TeleFile Tax Record, line 1; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 **13 0205**  
 14 Unemployment compensation and military pay adjustment. See instructions **0206** **14 0208**  
 17 Adjusted gross income from all sources. Subtract line 14 from line 13 **17 0225**  
 18 **Standard deduction** for your filing status (see the left margin). If you filled in the circle on line 6, see instructions **18 0230**  
 19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- **19 0235**

**Step 5****California Taxable Income**

Attach a copy of your Form(s) W-2.

Also, attach any Form(s) 1099 showing California tax withheld.

- 20 Tax on the amount shown on line 19 **20 0240**  
 21 CA adjusted gross income. Add wages from line 12 and California taxable interest (Form 1099, box 1) **21 0236**  
 22a CA Standard Deduction Percentage. Divide line 21 by line 17. If more than 1, enter 1.0000 **22a 0270**  
 22b CA Prorated Standard Deduction. Multiply line 18 by line 22a **22b 0272**  
 22c CA Taxable Income. Subtract line 22b from line 21. If less than zero, enter 0 **22c 0274**  
 23 CA Tax Rate. Divide line 20 by line 19 **23 0276**  
 24 CA Tax Before Exemption Credits. Multiply line 22c by line 23 **24 0278**  
 25 CA Exemption Credit Percentage. Divide line 22c by line 19. If more than 1, enter 1.0000 **25 0280**  
 26 CA Prorated Exemption Credits. Multiply line 11 by line 25. If the amount on line 13 is more than \$135,714, stop here and use Long Form 540NR. **26 0282**  
 27 CA Regular Tax Before Credits. Subtract line 26 from line 24. If less than zero, enter -0- **27 0284**

Your name: \_\_\_\_\_ Your SSN: \_\_\_\_\_

**Step 6****Nonrefundable  
Renter's Credit/  
Total Tax**

28 Amount from Side 1, line 27 ..... 28 **0300**

40 Nonrefundable renter's credit. See instructions ..... ● 40 **0327**

46 Total tax. Subtract line 40 from line 28 ..... ● 46 **0355**

**Step 8****Payments**

47 California income tax withheld (Form(s) W-2, box 17) ..... ■ 47 **0360**

**Step 9****Overpaid Tax  
or Tax Due**

58 Overpaid tax. If line 47 is larger than line 46, subtract line 46 from line 47 ..... ■ 58 **0390**

59 Tax due. If line 47 is less than line 46, subtract line 47 from line 46 ..... 59 **0395**

**Step 10****Contributions**

Alzheimer's Disease/Related Disorders Fund ..... ● 61 <b>0405</b> 00	CA Breast Cancer Research Fund ..... ● 65 <b>0425</b> 00
CA Fund for Senior Citizens ..... ● 62 <b>0410</b> 00	CA Firefighters' Memorial Fund ..... ● 66 <b>0431</b> 00
Rare and Endangered Species Preservation Program ..... ● 63 <b>0415</b> 00	Emergency Food Assistance Program Fund ..... ● 67 <b>0435</b> 00
State Children's Trust Fund for the Prevention of Child Abuse ..... ● 64 <b>0420</b> 00	CA Peace Officer Memorial Foundation Fund ..... ● 68 <b>0436</b> 00
	Asthma and Lung Disease Research Fund ..... ● 69 <b>0439</b> 00
	CA Missions Foundation Fund ..... ● 70 <b>0440</b> 00
73 Add line 61 through line 70. These are your total contributions ..... ● 73 <b>0445</b>	

**Step 11****Refund or  
Amount  
You Owe**

74 **REFUND OR NO AMOUNT DUE.** Subtract line 73 from line 58. Mail to:  
**FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** .... ■ 74 **0460**

75 **AMOUNT YOU OWE.** Add line 59 and line 73. See instructions. Mail to:  
**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** .... ■ 75 **0465**

Or, pay online with FTB's Web Pay – Go to [www.ftb.ca.gov](http://www.ftb.ca.gov)

79 If you **do not** need California income tax forms mailed to you next year,  
fill in the circle ..... ● 79 ○ **0477** **0466**  
**0467**  
**0468**  
**0478**

**Step 13****Direct Deposit  
(Refund Only)**

Do not attach a voided check or a deposit slip. See instructions.

Fill in the boxes to have your refund directly deposited. Routing number ..... ● **0700**

Account Type: **0710** **0720** Account number ..... ● **0730**

Checking ● ☐ Savings ● ☐

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 3

**Sign  
Here**It is unlawful to  
forge a spouse's  
signature.Joint return?  
See instructions.

Your signature ..... X **0545** **0550** Daytime phone number (optional) ( ) **0479**

Spouse's signature (if filing jointly, both must sign) ..... X **0560**

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) ..... **0600** Date **0605**

Firm's name (or yours if self-employed) ..... **0610** **0615** **0620** **0625** **0630** FEIN **0607**

## California Resident Income Tax Return 2003

540 2EZ C1 Side 1

**Step 1**Place  
label here  
or printName  
and  
Address

Your first name	0033	0034	Initial	Last name	0035	0036	0015		0025	P
If joint return, spouse's first name	0030	0031	Initial	Last name	0032					
	0043	0044	Initial	Last name	0045	0046	0022			AC
	0040	0041								A
Number and street, PO Box, or rural route	0050					0052	Apt. no.	0054	PMB no.	0053
City, town, or post office	0056					0057	State	0058	ZIP Code	0059
										R

**Step 1a**

SSN

Your social security number

0010

Spouse's social security number

0020

**IMPORTANT:**Your social security number  
is required.**Step 2**

Filing Status

Fill in only one.

Filing Status. Fill in the circle for your filing status. See instructions.

- 0065
- 1 ☐ Single
- 2 ☐ Married filing jointly
- 4 ☐ Head of household. STOP! See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. Year spouse died 0080.

0060 @0062 0064

**Step 3**

Exemptions

Dependent  
Exemptions

- 6 If another person can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... 0085 • 6 ☐
- 7 Senior: If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... 0100 • 7 ☐
- 8 Number of dependents. (Do not include yourself or your spouse). ..... 0135 • 8 ☐
- Name: \*0105 +0107 Name: 0110 0112 Name: 0115 0117

**Step 4**Taxable  
Income and  
CreditsEnclose, but do  
not staple, any  
payment.

- 9 Total wages (Form W-2, box 16) See instructions ..... 9 0200
- 10 Total interest income (Form 1099-INT, box 1) ..... 10 0202
- 11 Unemployment compensation ..... 11 0209
- 12 U.S. Social security or railroad retirement ... 12 0211
- 13 Add line 9 and line 10. **Caution:** Do not include line 11 and line 12 ..... 13 0225
- 14 Using the 2EZ Table for your filing status, enter the tax for the amount on line 13 (If you filled in the circle on line 6, STOP. See instructions) ..... 14 0250
- 15 Senior Exemption: If you entered 1 in the box on line 7, enter \$82. If you entered 2 in the box on line 7, enter \$164 ..... 15 0101
- 16 Nonrefundable renter's credit. See instructions ..... 16 0327
- 17 Add line 15 and line 16 ..... 17 0328
- 18 Subtract line 17 from line 14. If zero or less, enter -0- ..... 18 0355

**Step 5**Overpaid  
Tax/ Tax  
Due/Use TaxAttach a copy of  
your Form(s) W-2.

- 19 Total tax withheld (Form W-2, box 17) ..... 19 0360
- 20 Overpaid tax. If line 19 is more than line 18, subtract line 18 from line 19 .... 20 0390
- 21 Tax due. If line 19 is less than line 18, subtract line 19 from line 18. See instructions ..... 21 0395
- 22 Use tax. See instructions ..... 22 0398

## Contributions

Voluntary Contributions. See instructions. . . . . Code

Amount

California Seniors Special Fund . . . . .	● 52	0400	00
Alzheimer's Disease/Related Disorders Fund . . . . .	● 53	0405	00
California Fund for Senior Citizens . . . . .	● 54	0410	00
Rare and Endangered Species Preservation Program . . . . .	● 55	0415	00
State Children's Trust Fund for the Prevention of Child Abuse . . . . .	● 56	0420	00
California Breast Cancer Research Fund . . . . .	● 57	0425	00
California Firefighters' Memorial Fund . . . . .	● 58	0431	00
Emergency Food Assistance Program Fund . . . . .	● 59	0435	00
California Peace Officer Memorial Foundation Fund . . . . .	● 60	0436	00
Asthma and Lung Disease Research Fund . . . . .	● 61	0439	00
California Missions Foundation Fund . . . . .	● 62	0440	00

**23** Add line 52 through line 62. These are your total contributions ..... **23**

0445

Refund or  
Amount You  
Owe

**24 REFUND or NO AMOUNT DUE.** Subtract line 22 and line 23 from line 20. If line 20 is less than line 22 and line 23, enter the difference on line 25.

See instructions. Mail to:

FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002. . . . ■ 24

0460

**25 AMOUNT YOU OWE.** Add line 21, line 22, and line 23.

See instructions. Mail to:

FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 . . . ■ 25

**Or, pay online with FTB's WebPay – Go to [www.ftb.ca.gov](http://www.ftb.ca.gov)**

0465

0466  
0468

0467  
0478

**Direct  
Deposit  
(Refund Only)**

Do not attach a voided check or a deposit slip. See instructions.

Fill in the boxes to have your refund directly deposited. Routing number ... ●

0700

Account Type:    Checking ●     Savings ●

Account number ..... 0730

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete.

**Sign Here**

It is unlawful to forge a spouse's signature.

Joint return?  
See instructions.

\_\_\_\_\_  
Your signature

Spouse's signature (if filing jointly, both must sign)

Daytime phone number (optional)

$$(\quad \quad \quad) \quad \quad \quad + 0479$$

X      0545      0550      X      0560

Date | | | | | | |

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid Preparer's SSN/PTIN

0600

●						0605
---	--	--	--	--	--	------

Firm's name (or yours if self-employed)

Firm's address

FEIN

0610 | 0615 | 0620 | 0625 | 0630

--	--

					0607
--	--	--	--	--	------

**Please note, do not attach a copy of your federal tax return to Form 540 2EZ.**

0010

0030

a Control number <b>0020</b>		22222	Void <input type="checkbox"/>	For Official Use Only ► OMB No. 1545-0008				
b Employer identification number <b>0040</b>			1 Wages, tips, other compensation \$ <b>0120</b>		2 Federal income tax withheld \$ <b>0130</b>			
c Employer's name, address, and ZIP code <b>0050</b> <b>0055</b> <b>0060</b> <b>0070</b> <b>0073</b> <b>0075</b>			3 Social security wages \$ <b>0140</b>		4 Social security tax withheld \$ <b>0150</b>			
			5 Medicare wages and tips \$ <b>0160</b>		6 Medicare tax withheld \$ <b>0170</b>			
			7 Social security tips \$ <b>0180</b>		8 Allocated tips \$ <b>0190</b>			
d Employee's social security number <b>0080</b>			9 Advance EIC payment \$ <b>0200</b>		10 Dependent care benefits \$ <b>0210</b>			
e Employee's first name and initial <b>0090</b>		Last name		11 Nonqualified plans \$ <b>0220</b>		12a See instructions for box 12 e a c c e <b>0242</b> \$ <b>0244</b> <b>0246</b>		
<b>0100</b> <b>0105</b> <b>0110</b> <b>0113</b> <b>0115</b>			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <b>0265</b> <input type="checkbox"/> <b>0267</b> <input type="checkbox"/> <b>0269</b>		12b e a c c e <b>0252</b> \$ <b>0254</b> <b>0256</b>			
			14 Other <b>0270</b> <b>0272</b> <b>0280</b> <b>0282</b> <b>0290</b> <b>0292</b> <b>0363</b> <b>0365</b>		12c e a c c e <b>0257</b> \$ <b>0258</b> <b>0259</b>			
					12d e a c c e <b>0260</b> \$ <b>0261</b> <b>0262</b>			
f Employee's address and ZIP code			15 State Employer's state ID number <b>0370</b> <b>0380</b>		16 State wages, tips, etc. \$ <b>0390</b>		17 State income tax \$ <b>0400</b>	
			18 Local wages, tips, etc. \$ <b>0405</b>		19 Local income tax \$ <b>0407</b>		20 Locality name <b>0410</b>	
			16 State wages, tips, etc. \$ <b>0460</b>		17 State income tax \$ <b>0470</b>		18 Local wages, tips, etc. \$ <b>0475</b>	
			19 Local income tax \$ <b>0477</b>		20 Locality name <b>0480</b>			

Form **W-2** Wage and Tax Statement

(99)

2003

0510

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Copy A For Social Security Administration—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page

3232

☐ CORRECTED

OMB No. 1545-0238

**2003****Form W-2G****Certain  
Gambling  
Winnings**

For Privacy Act and  
Paperwork Reduction Act  
Notice, see the **2003  
General Instructions for  
Forms 1099, 1098, 5498,  
and W-2G.**

**File with Form 1096.**

**Copy A  
For Internal Revenue  
Service Center**

PAYER'S name <b>0020 0015 0021</b> Street address <b>0022</b> City, state, and ZIP code <b>0023 0024 0025</b> Federal identification number Telephone number <b>0026 0030</b>	1 Gross winnings <b>0040</b> 3 Type of wager <b>0080</b> 5 Transaction <b>0100</b> 7 Winnings from identical wagers <b>0120</b>	2 Federal income tax withheld <b>0050</b> 4 Date won <b>0090</b> 6 Race <b>0105</b> 8 Cashier <b>0130</b>
WINNER'S name <b>0140</b> Street address (including apt. no.) <b>0142 0143</b> City, state, and ZIP code <b>0144 0146 0148</b>	9 Winner's taxpayer identification no. <b>0150</b> 11 First I.D. <b>0180</b> 13 State/Payer's state identification no. <b>0200 0201</b>	10 Window <b>0160</b> 12 Second I.D. <b>0190</b> 14 State income tax withheld <b>0210</b>
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. <b>Signature ► Date ►</b>		

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

<b>9898</b> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED <b>0010</b> <b>0340</b>		1 Gross distribution \$ <b>0110</b>		OMB No. 1545-0119 <b>2003</b> Form 1099-R		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Copy A</b> <b>For Internal Revenue Service Center</b>  <b>File with Form 1096.</b>  For Privacy Act and Paperwork Reduction Act Notice, see the <b>2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.</b>	
PAYER'S name, street address, city, state, and ZIP code <b>0015</b> <b>0020</b> <b>0025</b> <b>0030</b> <b>0040</b> <b>0042</b> <b>0044</b>		2a Taxable amount \$ <b>0120</b>		2b Taxable amount not determined <input type="checkbox"/> <b>0130</b> Total distribution <input type="checkbox"/> <b>0140</b>			
PAYER'S Federal identification number <b>0050</b>		RECIPIENT'S identification number <b>0060</b>		3 Capital gain (included in box 2a) \$ <b>0150</b>			
RECIPIENT'S name <b>0070</b>		4 Federal income tax withheld \$ <b>0160</b>		5 Employee contributions or insurance premiums \$ <b>0170</b>		6 Net unrealized appreciation in employer's securities \$ <b>0180</b>	
Street address (including apt. no.) <b>0080</b> <b>0085</b>		7 Distribution code(s) <b>0190</b> <b>0200</b> <input type="checkbox"/> IRA/SEP/SIMPLE		8 Other \$ <b>0210</b> <b>0220</b> %			
City, state, and ZIP code <b>0090</b> <b>0092</b> <b>0094</b>		9a Your percentage of total distribution <b>0230</b> %		9b Total employee contributions \$ <b>0231</b>			
Account number (optional) <b>0100</b>		10 State tax withheld \$ <b>0240</b> \$ <b>0280</b>		11 State/Payer's state no. <b>0246</b> <b>0250</b> <b>0286</b> <b>0290</b>		12 State distribution \$ <b>0255</b> \$ <b>0300</b>	
		13 Local tax withheld \$ <b>0260</b> \$ <b>0310</b>		14 Name of locality <b>0270</b> <b>0320</b>		15 Local distribution \$ <b>0275</b> \$ <b>0330</b>	

Form 1099-R

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

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**2003 California Adjustments — Residents****CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

**Part I Income Adjustment Schedule****Section A — Income****0005**

	<b>A</b>	<b>Federal Amounts</b> (taxable amounts from your federal return)	<b>B</b>	<b>Subtractions</b> See instructions	<b>C</b>	<b>Additions</b> See instructions
<b>7</b> Wages, salaries, tips, etc. See instructions before making an entry in column B or C	<b>7</b>	<b>0010</b>		<b>0020</b>		<b>0030</b>
<b>8</b> Taxable interest income	<b>8</b>	<b>0040</b>		<b>0050</b>		<b>0060</b>
<b>9</b> Ordinary dividends. See instructions. (b) <b>0096</b>	(a)	<b>0070</b>		<b>0080</b>		<b>0090</b>
<b>10</b> Taxable refunds, credits, offsets of state and local income taxes	<b>10</b>	<b>0100</b>		<b>0110</b>		
<b>11</b> Alimony received	<b>11</b>	<b>0120</b>				<b>0130</b>
<b>12</b> Business income or (loss)	<b>12</b>	<b>0140</b>		<b>0150</b>		<b>0160</b>
<b>13</b> Capital gain or (loss). See instructions. (b) <b>0196</b>	(a)	<b>0170</b>		<b>0180</b>		<b>0190</b>
<b>14</b> Other gains or (losses)	<b>14</b>	<b>0200</b>		<b>0210</b>		<b>0220</b>
<b>15</b> Total IRA distributions. See instructions. (a) <b>0230</b>	(b)	<b>0240</b>		<b>0250</b>		<b>0260</b>
<b>16</b> Total pensions and annuities. See instructions. (a) <b>0270</b>	(b)	<b>0280</b>		<b>0290</b>		<b>0300</b>
<b>17</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc.	<b>17</b>	<b>0310</b>		<b>0320</b>		<b>0330</b>
<b>18</b> Farm income or (loss)	<b>18</b>	<b>0340</b>		<b>0350</b>		<b>0360</b>
<b>19</b> Unemployment compensation. Enter the same amount in column A and column B	<b>19</b>	<b>0370</b>		<b>0380</b>		
<b>20</b> Social security benefits (a) <b>0390</b>	(b)	<b>0400</b>		<b>0410</b>		
<b>21</b> Other income.						
a California lottery winnings			a	<b>0430</b>	a	
b Disaster loss carryover from FTB 3805V			b	<b>0440</b>	b	
c Federal NOL (Form 1040, line 21)			c		c	<b>0450</b>
d NOL carryover from FTB 3805V			d	<b>SUSPENDED</b>	d	
e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809			e	<b>SUSPENDED</b>	e	
f Other (describe)			f	<b>0570</b>	f	<b>0580</b>
<b>*0500 +0510 +0520</b>						
<b>0530 0540 0550</b>						
<b>22 Total.</b> Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	<b>22</b>	<b>0590</b>		<b>0600</b>		<b>0610</b>

**Section B — Adjustments to Income**

<b>23</b> Educator expense	<b>23</b>	<b>0620</b>		<b>0621</b>		
<b>24</b> IRA deduction	<b>24</b>	<b>0624</b>				
<b>25</b> Student loan interest deduction	<b>25</b>	<b>0630</b>		<b>0631</b>		
<b>26</b> Tuition and fees deduction	<b>26</b>	<b>0640</b>		<b>0642</b>		
<b>27</b> Moving expenses	<b>27</b>	<b>0680</b>				
<b>28</b> One-half of self-employment tax	<b>28</b>	<b>0700</b>				
<b>29</b> Self-employed health insurance deduction	<b>29</b>	<b>0780</b>		<b>0782</b>		<b>0784</b>
<b>30</b> Self-employed SEP, SIMPLE, and qualified plans	<b>30</b>	<b>0910</b>				
<b>31</b> Penalty on early withdrawal of savings	<b>31</b>	<b>0940</b>				
<b>32a</b> Alimony paid. (b) Recipient's: SSN <b>*0960</b>						
Last name <b>+0970 +0975</b>						
<b>33</b> Add line 23 through line 32a in columns A, B, and C <b>*0980 +0990</b>	<b>33</b>	<b>0993</b>		<b>0995</b>		<b>1000</b>
<b>34 Total.</b> Subtract line 33 from line 22 in columns A, B, and C. See instructions	<b>34</b>	<b>1010</b>		<b>1020</b>		<b>1030</b>

**Part II Adjustments to Federal Itemized Deductions**

<b>35</b> Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27	<b>35</b>	<b>1040</b>
<b>36</b> Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only)	<b>36</b>	<b>1050</b>
<b>37</b> Subtract line 36 from line 35	<b>37</b>	<b>1060</b>
<b>38</b> Other adjustments including California lottery losses. See instructions. Specify <b>*1070</b>	<b>38</b>	<b>+1080</b>
<b>39</b> Combine line 37 and line 38	<b>39</b>	<b>1090</b>
<b>40</b> Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?		
Single or married filing separately — <b>\$135,714</b> Head of household — <b>\$203,574</b> Married filing jointly or qualifying widow(er) — <b>\$271,432</b>		
<b>No.</b> Transfer the amount on line 39 to line 40		
<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 40	<b>40</b>	<b>1110</b>
<b>41</b> Enter the larger of the amount on line 40 or your standard deduction listed below		
Single or married filing separately — <b>\$3,070</b> Married filing jointly, head of household, or qualifying widow(er) — <b>\$6,140</b>		
Transfer the amount on line 41 to Form 540, line 18	<b>41</b>	<b>1120</b>



# California Adjustments — 2003 Nonresidents or Part-Year Residents

CA (540NR)

**Important:** Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return

Social security number

**Part I Residency Information.** You must complete all lines that apply to you and your spouse.**During 2003:**

	Yourself	Spouse
1 a I was domiciled in (enter state) .....	1200	1210
b I was in the military and stationed in (enter state or country) .....	1220	1230
2 I became a California resident (enter the state of prior residence and date of move) .....	1240	1250
3 I became a nonresident (enter new state of residence and date of move) .....	1260	1270
4 I was a nonresident of California the entire year (enter state or country of residence) .....	1280	1290
5 The number of days I spent in California (for <b>any</b> purpose) is: .....	1300	1310
6 I owned a home/property in California (enter "Yes" or "No") .....	1320	1330

**Before 2003:**

7 I was a California resident for the period of (enter dates) .....	1340	1350
8 I entered California on (enter date) .....	1360	1370
9 I left California on (enter date) .....	1380	1390

**Part II Income Adjustment Schedule****Section A — Income**

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	0010	0020	0030	0032	0034
8 Taxable interest income	0040	0050	0060	0062	0064
9 (a) Ordinary dividends. See instructions. (b) 0096	0070	0080	0090	0092	0094
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B	0100	0110			
11 Alimony received See instructions	0120		0130	0132	0134
12 Business income or (loss)	0140	0150	0160	0162	0164
13 (a) Capital gain or (loss). See instructions. (b) 0196	0170	0180	0190	0192	0194
14 Other gains or (losses)	0200	0210	0220	0222	0224
15 Total IRA distributions. See instructions. (a) 0230	0240	0250	0260	0262	0264
16 Total pensions and annuities. See instructions. (a) 0270	0280	0290	0300	0302	0304
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	0310	0320	0330	0332	0334
18 Farm income or (loss)	0340	0350	0360	0362	0364
19 Unemployment compensation	0370	0380			
20 Social security benefits. (a) 0390	0400	0410			
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe) *0500 +0510 +0520	0420	0430 0440 SUSPENDED SUSPENDED 0570	0450 0580	0582	0584
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 ... 22a	0590	0600	0610	0612	0614

# Income Adjustment Schedule

## Section B — Adjustments to Income

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>22</b> b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . . . <b>22b</b>	<b>0615</b>	<b>0616</b>	<b>0617</b>	<b>0618</b>	<b>0619</b>
<b>23</b> Educator expense . . . . . <b>23</b>	<b>0620</b>	<b>0621</b>		<b>0622</b>	<b>0623</b>
<b>24</b> IRA deduction . . . . . <b>24</b>	<b>0624</b>			<b>0626</b>	<b>0628</b>
<b>25</b> Student loan interest deduction . . . . . <b>25</b>	<b>0630</b>	<b>0631</b>		<b>0632</b>	<b>0634</b>
<b>26</b> Tuition and fees deduction . . . . . <b>26</b>	<b>0640</b>	<b>0642</b>		<b>0644</b>	<b>0646</b>
<b>27</b> Moving expenses . . . . . <b>27</b>	<b>0680</b>			<b>0692</b>	<b>0694</b>
<b>28</b> One-half of self-employment tax . . . . . <b>28</b>	<b>0700</b>			<b>0772</b>	<b>0774</b>
<b>29</b> Self-employed health insurance deduction <b>29</b>	<b>0780</b>	<b>0782</b>	<b>0784</b>	<b>0792</b>	<b>0794</b>
<b>30</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>30</b>	<b>0910</b>			<b>0912</b>	<b>0914</b>
<b>31</b> Penalty on early withdrawal of savings . . <b>31</b>	<b>0940</b>			<b>0942</b>	<b>0944</b>
<b>32</b> a Alimony paid, b Enter recipient's: SSN <b>*0960</b> - Last name <b>+0970 +0975</b> <b>32a</b>	<b>0950</b>		<b>0955</b>	<b>0956</b>	<b>0957</b>
<b>33</b> Add line 23 through line 32a <b>*0980 +0990</b> in each column, A through E . . . . . <b>33</b>	<b>0993</b>	<b>0995</b>	<b>1000</b>	<b>1002</b>	<b>1004</b>
<b>34</b> Total. Subtract line 33 from line 22b in each column, A through E. See instructions. <b>34</b>	<b>1010</b>	<b>1020</b>	<b>1030</b>	<b>1032</b>	<b>1034</b>

## Part III Adjustments to Federal Itemized Deductions

<b>35</b> Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) . . . . . <b>35</b>	<b>1040</b>
<b>36</b> Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only) . . . . . <b>36</b>	<b>1050</b>
<b>37</b> Subtract line 36 from line 35 . . . . . <b>37</b>	<b>1060</b>
<b>38</b> Other adjustments including California lottery losses. See instructions. Specify <b>*1070</b> . . . . . <b>38</b>	<b>+1080</b>
<b>39</b> Combine line 37 and line 38 . . . . . <b>39</b>	<b>1090</b>
<b>40</b> Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married filing separately . . . . . \$135,714 Head of household . . . . . \$203,574 Married filing jointly or qualifying widow(er) . . . . . \$271,432 No. Transfer the amount on line 39 to line 40. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 40 . . . . . <b>40</b>	<b>1110</b>
<b>41</b> Enter the larger of the amount on line 40 or your standard deduction listed below Single or married filing separately . . . . . \$3,070 Married filing jointly, head of household, or qualifying widow(er) . . . . . \$6,140 . . . . . <b>41</b>	<b>1120</b>

## Part IV California Taxable Income

<b>42</b> California AGI. Enter your California AGI from line 34, column E . . . . . <b>42</b>	<b>1130</b>
<b>43</b> Enter your deductions from line 41 . . . . . <b>43</b>	<b>1140</b>
<b>44</b> Deduction percentage. Divide line 34, column E by line 34, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . . <b>44</b>	<b>1150</b>
<b>45</b> California Itemized/Standard Deductions. Multiply line 43 by the percentage on line 44 . . . . . <b>45</b>	<b>1160</b>
<b>46</b> California Taxable Income. Subtract line 45 from line 42. Transfer this amount to Long Form 540NR, line 22. If less than zero, enter -0- . . . . . <b>46</b>	<b>1170</b>

**2003****California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

**D (540)**

Name(s) as shown on return

Social security number

	(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
<b>1a</b>	*0010	+0020	+0030	+0040	+0050
	0060	0070	0080	0090	0100
<b>1b</b>	0110	0120	0130	0140	0150
	0160	0170	0180	0190	0200
<b>2</b>	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) .....				<b>0210</b>
<b>3</b>	Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2d) .....				<b>0222</b>
<b>4</b>	Total 2003 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 .....				<b>0230</b>
<b>5</b>	2003 loss. Add column (d) amounts of line 1a, line 1b, and line 2. Enter as a negative amount ...				<b>0240</b>
<b>6</b>	California capital loss carryover from 2002, if any. See instructions. Enter as a negative amount ...				<b>0250</b>
<b>7</b>	Total 2003 loss. Add line 5 and line 6. Enter as a negative amount .....				<b>0260</b>
<b>8</b>	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 .....				<b>0270</b>
<b>9</b>	If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or (b) \$3,000 (\$1,500 if married filing a separate return). See instructions ...				<b>0280</b>
<b>10</b>	Enter the amount from federal Form 1040, line 13a .....				<b>0290</b>
<b>11</b>	Enter the California gain from line 8 or loss from line 9 .....				<b>0300</b>
<b>12a</b>	a If line 10 is more than line 11, enter the difference here and on Schedule CA (540) line 13, col. B .....				<b>0310</b>
<b>12b</b>	b If line 10 is less than line 11, enter the difference here and on Schedule CA (540), line 13, col. C .....				<b>0320</b>

**2003****Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

**3885A****Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

**0020** This form is being completed for a passive activity.**0030** This form is being completed for a nonpassive activity.**0010****Part II Election to Expense Certain Tangible Property (IRC Section 179).****2** Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions .....**Part III Depreciation**

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
<b>3</b>	*0040	+0050	+0060	+0080	+0090	+0100
	0140	0150	0160	0180	0190	0200
	0240	0250	0260	0280	0290	0300
	0340	0350	0360	0380	0390	0400
	0440	0450	0460	0480	0490	0500

**4** Add the amounts on line 3, column (f) .....**5** California depreciation for assets placed in service prior to 2003 .....**6** Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 .....**7** Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22 .....**8a** If line 6 is more than line 7, enter the difference here and see instructions .....**8b** If line 6 is less than line 7, enter the difference here and see instructions .....**Part IV Amortization**

	(a) Description of cost amortizable	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
<b>9</b>	*0960	+0970	+0980	+0990	+1000	+1010
	1020	1030	1040	1050	1060	1070
	1080	1090	1100	1110	1120	1130
	1140	1150	1160	1170	1180	1190
	1191	1192	1193	1194	1195	1196

**10** Total California amortization from this activity. Add the amounts on line 9, column (f) .....**11** California amortization of costs that began before 2003 .....**12** Total California amortization from this activity. Add the amounts on line 10 and line 11 .....**13** Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44 .....**14a** If line 12 is more than line 13, enter the difference here and see instructions .....**14b** If line 12 is less than line 13, enter the difference here and see instructions .....

**2003 California Capital Gain or Loss Adjustment****D (540NR)**

Name(s) as shown on return

Social security number

	(a) Description of property (Identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
<b>1a</b>	<b>*0010</b>	<b>+0020</b>	<b>+0030</b>	<b>+0040</b>	<b>+0050</b>
	<b>0060</b>	<b>0070</b>	<b>0080</b>	<b>0090</b>	<b>0100</b>
<b>1b</b>	<b>0110</b>	<b>0120</b>	<b>0130</b>	<b>0140</b>	<b>0150</b>
	<b>0160</b>	<b>0170</b>	<b>0180</b>	<b>0190</b>	<b>0200</b>
<b>2</b>	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) .....			<b>0210</b>	<b>0220</b>
<b>3</b>	Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2d) .....				<b>0222</b>
<b>4</b>	Total 2003 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 .....				<b>0230</b>
<b>5</b>	2003 loss. Add column (d) amounts of line 1a, line 1b, and line 2. Enter as a negative amount ...			<b>0240</b>	
<b>6</b>	California capital loss carryover from 2002, if any. See instructions. Enter as a negative amount ...			<b>0250</b>	
<b>7</b>	Total 2003 loss. Add line 5 and line 6. Enter as a negative amount .....			<b>0260</b>	
<b>8</b>	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 .....				<b>0270</b>
<b>9</b>	If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or (b) \$3,000 (\$1,500 if married filing a separate return). See instructions ...				<b>0280</b>
<b>10</b>	Enter the amount from federal Form 1040, line 13a .....				<b>0290</b>
<b>11</b>	Enter the California gain from line 8 or loss from line 9 .....				<b>0300</b>
<b>12a</b>	If line 10 is more than line 11, enter the difference here and on Schedule CA (540NR) line 13, col. B .....				<b>0310</b>
<b>12b</b>	If line 10 is less than line 11, enter the difference here and on Schedule CA (540NR), line 13, col. C .....				<b>0320</b>

TAXABLE YEAR

CALIFORNIA FORM

**2003****Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

**3885A****Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

- 1** ☐ This form is being completed for a passive activity.  
☐ This form is being completed for a nonpassive activity.

**Part II Election to Expense Certain Tangible Property (IRC Section 179).****2** Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions .....

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
<b>3</b>						

**Duplicate Form**

<b>4</b>	Add the amounts on line 3, column (f) .....	<b>4</b>	
<b>5</b>	California depreciation for assets placed in service prior to 2003 .....	<b>5</b>	
<b>6</b>	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 .....	<b>6</b>	
<b>7</b>	Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 22 .....	<b>7</b>	
<b>8a</b>	If line 6 is more than line 7, enter the difference here and see instructions .....	<b>8a</b>	
<b>8b</b>	If line 6 is less than line 7, enter the difference here and see instructions .....	<b>8b</b>	

	(a) Description of cost amortizable	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
<b>9</b>						

<b>10</b>	Total California amortization from this activity. Add the amounts on line 9, column (f) .....	<b>10</b>	
<b>11</b>	California amortization of costs that began before 2003 .....	<b>11</b>	
<b>12</b>	Total California amortization from this activity. Add the amounts on line 10 and line 11 .....	<b>12</b>	
<b>13</b>	Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 44 .....	<b>13</b>	
<b>14a</b>	If line 12 is more than line 13, enter the difference here and see instructions .....	<b>14a</b>	
<b>14b</b>	If line 12 is less than line 13, enter the difference here and see instructions .....	<b>14b</b>	

## 2003 STCGL – Short Term Capital Gain/Loss Transaction

For e-file only

This form describes the explanatory information that may accompany the California Schedule D and California Schedule D (540NR) Gain or Loss Adjustment entries.

	<b>Field Number</b>	<b>Entry Description</b>
<b>Short-Term Description of Property</b>	<b>0020</b>	
<b>Short-Term Date Acquired</b>	<b>0040</b>	Date (YYYYMMDD), or “VARIOUS”
<b>Short-Term Date Sold</b>	<b>0060</b>	Date (YYYYMMDD) or “BANKRUPT”
<b>Short-Term Sales Price</b>	<b>0080</b>	Number, or “EXPIRED”
<b>Short-Term Cost or Other Basis</b>	<b>0100</b>	Number, or “EXPIRED”
<b>Short-Term Gain or (Loss)</b>	<b>0120</b>	
<b>Short-Term Post May – 5 Gain/Loss</b>	<b>0140</b>	

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## 2003 LTCGL – Long-Term Capital Gain/Loss Transaction

For e-file only

This form describes the explanatory information that may accompany the California Schedule D and California Schedule D (540NR) Gain or Loss Adjustment entries.

	<b>Field Number</b>	<b>Entry Description</b>
<b>Long-Term Description of Property</b>	<b>0020</b>	
<b>Long-Term Date Acquired</b>	<b>0040</b>	Date (YYYYMMDD), “INHERIT”, or “VARIOUS”
<b>Long-Term Date Sold</b>	<b>0060</b>	Date (YYYYMMDD)
<b>Long-Term Sales Price</b>	<b>0080</b>	Number, or “EXPIRED”
<b>Long-Term Cost or Other Basis</b>	<b>0100</b>	
<b>Long-Term Gain or (Loss)</b>	<b>0120</b>	
<b>Long-Term Post May – 5 Gain/Loss</b>	<b>0140</b>	

**2003****Sales of Business Property**

(Also, involuntary conversions and recapture amounts under IRC Sections 179 and 280F and R&amp;TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8.)

**D-1****Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.**

Name(s) as shown on return

Social security no., California corp. no., or SOS no.

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft – Property Held More Than 1 Year**

FEIN

**Note:** Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

1 Enter here the gross proceeds from the sale or exchange of real estate reported to you for 2003 on federal Form(s) 1099-S, Proceeds From Real Estate Transactions (or a substitute statement), that you will be including on line 2 or line 10, (column (d)), or on line 23						1	<b>0010</b>	
2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (Loss) Subtract (f) from the sum of (d) and (e)	
	<b>*0020</b>	<b>+0030</b>	<b>+0040</b>	<b>+0050</b>	<b>+0060</b>	<b>*+0070</b>	<b>+0080</b>	
	<b>0100</b>	<b>0110</b>	<b>0120</b>	<b>0130</b>	<b>0140</b>	<b>0150</b>	<b>0160</b>	
	<b>0180</b>	<b>0190</b>	<b>0200</b>	<b>0210</b>	<b>0220</b>	<b>0230</b>	<b>0240</b>	
3	Gain, if any, from federal Form 4684, Section B, Part II, line 39						3	<b>0260</b>
4	IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37						4	<b>0270</b>
5	IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)						5	<b>0275</b>
6	Gain, if any, from Part III, line 35, from other than casualty and theft						6	<b>0280</b>
7	Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows:						7	<b>0290</b>
<b>Partnerships or Limited Liability Companies (classified as partnerships):</b> Enter the gain or (loss) on Schedule K (565 or 568), line 6. Skip lines 8, 9, 11, and 12 below. <b>S corporations:</b> If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. <b>All others:</b> If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: <b>Form 540 and Long Form 540NR filers</b> , enter the gain on Schedule D, (540 or 540NR) line 1, and skip lines 8, 9, and 12 below; <b>Form 100 and Form 100W filers</b> , enter the gain on Schedule D, Side 2, Part II, line 6, and skip lines 8, 9, and 12 below.								
8	Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions						8	<b>0320</b>
9	Subtract line 8 from line 7. If zero or less, enter -0-						9	<b>0330</b>
<b>S corporations:</b> If line 9 is more than zero, enter this amount on Schedule D (100S), Side 2, Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. <b>All others:</b> If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: <b>Form 540 and Long Form 540NR filers</b> , enter as a capital gain on Schedule D, (540 or 540 NR) line 1; <b>Form 100 and Form 100W filers</b> , enter the gain on Schedule D, Side 2, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instructions.								

**Part II Section A – Ordinary Gains and Losses****10** Ordinary gains and losses not included on line 11 through line 17 (include property held 1 year or less):

	<b>*0340</b>	<b>+0350</b>	<b>+0360</b>	<b>+0370</b>	<b>+0380</b>	<b>*+0390</b>	<b>+0400</b>	
	<b>0420</b>	<b>0430</b>	<b>0440</b>	<b>0450</b>	<b>0460</b>	<b>0470</b>	<b>0480</b>	
	<b>0500</b>	<b>0510</b>	<b>0520</b>	<b>0530</b>	<b>0540</b>	<b>0550</b>	<b>0560</b>	
11	Loss, if any, from line 7						11	( <b>0580</b> )
12	Gain, if any, from line 7, or amount from line 8, if applicable. See instructions						12	<b>0590</b>
13	Gain, if any, from Part III, line 34						13	<b>0600</b>
14	Net gain or (loss) from federal Form 4684, Section B, Part II, line 31 and line 38a (completed using California amounts)						14	<b>0610</b>
15	Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions						15	<b>0630</b>
16	Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts)						16	<b>0635</b>
17	Recapture of IRC Section 179 and R&TC Sections 17267.2, 17267.6, and 17268 deductions for partners, members, and shareholders from property dispositions by partnerships, limited liability companies (classified as partnerships), and S corporations. See instructions						17	<b>0640</b>
18	Combine line 10 through line 17. Enter gain or (loss) here and on the appropriate line as follows						18	<b>0670</b>
<b>a</b> For all except individual returns, see instructions.								
<b>b</b> For individual returns:								
<b>(1)</b> If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here. See instructions								
<b>(2)</b> Redetermine the gain or (loss) on line 18, excluding the loss, if any, on line 18b(1). Enter here and on line 20								
							18b(1)	<b>0680</b>
							18b(2)	<b>0690</b>



**Part II Section B – Adjusting California Ordinary Gain or Loss** For individual returns (Form 540 and Long Form 540NR ) only.

19	Enter ordinary federal gains and losses from federal Form 1040, line 14 .....	19	<b>0736</b>
20	Enter ordinary California gains and losses from Side 1, line 18b(2) .....	20	<b>0737</b>
21	Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.		
a	If line 19 is more than line 20, enter the difference here and on Schedule CA (540 or 540NR), line 14, column B .....	21a	<b>0738</b>
b	If line 20 is more than line 19, enter the difference here and on Schedule CA (540 or 540NR), line 14, column C .....	21b	<b>0739</b>

**Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255**

22 Description of IRC Sections, 1245, 1250, 1252, 1254, and 1255 property:				Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)		
A <b>*0740</b>				<b>+0750</b>	<b>+0760</b>		
B <b>0820</b>				<b>0830</b>	<b>0840</b>		
C <b>0900</b>				<b>0910</b>	<b>0920</b>		
D <b>0980</b>				<b>0990</b>	<b>1000</b>		
Relate lines 22A through 22D to these columns ▶ ▶ ▶				Property A	Property B	Property C	Property D
23	Gross sales price .....	23	<b>+0770</b>	<b>0850</b>	<b>0930</b>	<b>1010</b>	
24	Cost or other basis plus expense of sale .....	24	<b>+0780</b>	<b>0860</b>	<b>0940</b>	<b>1020</b>	
25	Depreciation (or depletion) allowed or allowable .....	25	<b>*+0790</b>	<b>0870</b>	<b>0950</b>	<b>1030</b>	
26	Adjusted basis. Subtract line 25 from line 24 .....	26	<b>+0800</b>	<b>0880</b>	<b>0960</b>	<b>1040</b>	
27	Total gain. Subtract line 26 from line 23 .....	27	<b>+0810</b>	<b>0890</b>	<b>0970</b>	<b>1050</b>	
28 If IRC Section 1245 property:							
a	Depreciation allowed or allowable .....	28a	<b>*1060</b>	<b>1080</b>	<b>1100</b>	<b>1120</b>	
b	Enter the <b>smaller</b> of line 27 or line 28a .....	28b	<b>+1070</b>	<b>1090</b>	<b>1110</b>	<b>1130</b>	
29 If IRC Section 1250 property: If straight-line depreciation was used, enter -0- on line 29g, except for a corporation subject to IRC Sec. 291:							
a	Additional depreciation after 12/31/76. See instructions ..	29a	<b>*1140</b>	<b>1210</b>	<b>1280</b>	<b>1350</b>	
b	Applicable percentage multiplied by the <b>smaller</b> of line 27 or line 29a. See instructions .....	29b	<b>+1150</b>	<b>1220</b>	<b>1290</b>	<b>1360</b>	
c	Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e .....	29c	<b>+1160</b>	<b>1230</b>	<b>1300</b>	<b>1370</b>	
d	Additional depreciation after 12/31/70 and before 1/1/77. See instructions .....	29d	<b>+1170</b>	<b>1240</b>	<b>1310</b>	<b>1380</b>	
e	Enter the <b>smaller</b> of line 29c or line 29d .....	29e	<b>*+1180</b>	<b>1250</b>	<b>1320</b>	<b>1390</b>	
f	IRC Section 291 amount (for corporations only). See instructions	29f	<b>+1190</b>	<b>1260</b>	<b>1330</b>	<b>1400</b>	
g	Add line 29b, line 29e, and line 29f .....	29g	<b>+1200</b>	<b>1270</b>	<b>1340</b>	<b>1410</b>	
30 If IRC Section 1252 property: Skip this section if you did not dispose of farm land or if this form is being completed for a partnership.							
a	Soil, water, and land clearing expenses .....	30a	<b>*1420</b>	<b>1450</b>	<b>1480</b>	<b>1510</b>	
b	Applicable percentage multiplied by line 30a. See instructions ..	30b	<b>+1430</b>	<b>1460</b>	<b>1490</b>	<b>1520</b>	
c	Enter the <b>smaller</b> of line 27 or line 30b .....	30c	<b>+1440</b>	<b>1470</b>	<b>1500</b>	<b>1530</b>	
31 If IRC Section 1254 property:							
a	Intangible drilling and development costs deducted after 12/31/76	31a	<b>*1540</b>	<b>1560</b>	<b>1580</b>	<b>1600</b>	
b	Enter the <b>smaller</b> of line 27 or line 31a .....	31b	<b>+1550</b>	<b>1570</b>	<b>1590</b>	<b>1610</b>	
32 If IRC Section 1255 property:							
a	Applicable percentage of payments excluded from income under IRC Section 126 .....	32a	<b>*1620</b>	<b>1640</b>	<b>1660</b>	<b>1680</b>	
b	Enter the <b>smaller</b> of line 27 or line 32a .....	32b	<b>+1630</b>	<b>1650</b>	<b>1670</b>	<b>1690</b>	

**Summary of Part III Gains.** Complete property column A through column D for line 23 through line 32b before going to line 33.

33	Total gains for all properties. Add column A through column D of line 27 .....	33	<b>1700</b>
34	Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and in Part II, line 13 .....	34	<b>1710</b>
35	Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on Part I, line 6. Enter the portion from casualty and theft on federal Form 4684, Section B, line 33 .....	35	<b>1720</b>

**Part IV Recapture Amounts Under IRC Sections 179 and 280F When Business Use Drops to 50% or Less, or Under R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8 for Property Which Ceases to be Qualified Property**

		(a) Expense deductions	(b) Recovery deductions
36	Expense deductions or recovery deductions. See instructions . . . . .	36 <b>*1760</b>	<b>+1770</b>
37	Depreciation or recovery deductions. See instructions . . . . .	37 <b>1780</b>	<b>1790</b>
38	Recapture amount. Subtract line 37 from line 36. See instructions . . . . .	38 <b>1810</b>	<b>1820</b>

**2003****Tax on Lump-Sum Distributions**

Attach to Form 540, Long Form 540NR, or Form 541. Use this form only for lump-sum distributions from qualified plans.

**G-1**

Name(s) as shown on return

**0010**

Social security number or FEIN

**0020****Part I****Complete this part to see if you can use Schedule G-1.**

Yes No

- 1 Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form ..... **00241** ☐ ☐ **0026**
- 2 Did you roll over any part of the distribution? If "Yes," do not use this form ..... **00302** ☐ ☐ **0040**
- 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? **00423** ☐ ☐ **0044**
- 4 Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of distribution? ..... **00844** ☐ ☐ **0086**  
If you answered "No" to both questions 3 and 4, do not use this form.
- 5 Did you use Schedule G-1 in a prior year for any distribution received after 1986 for the same plan participant, including yourself, for whom the 2003 distribution was made? If "Yes," do not use this form ..... **01905** ☐ ☐ **0200**

**Part II****Complete this part to choose the 5.5% capital gain election. See instructions.**

- 6 Capital gain part from federal Form 1099-R, box 3. If you are taking the death benefit exclusion, see the instructions for line 6 ..... 6 **0220**
- 7 Multiply line 6 by 5.5% (.055) and enter here. If you elect to use Part III, go to line 8. Otherwise, enter the amount from line 7 on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. .... 7 **0230**

**Part III****Complete this part to choose the 10-year averaging method. See instructions.**

- 8 Ordinary income from federal Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from federal Form 1099-R, box 2a. See instructions ..... **0240** 8 **0250**
- 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996. See instructions ..... 9 **0260**
- 10 Total taxable amount. Subtract line 9 from line 8 ..... 10 **0270**
- 11 Current actuarial value of annuity, if applicable, from federal Form 1099-R, box 8 ..... 11 **0280**
- 12 Adjusted total taxable amount. Add line 10 and line 11. If this amount is \$70,000 or more, skip line 13 through line 16, and enter this amount on line 17. .... 12 **0290**
- 13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000. .... 13 **0300**
- 14 Subtract \$20,000 from line 12 and enter the difference. If the result is zero or less, enter -0- ..... 14 **0310**
- 15 Multiply line 14 by 20% (.20) ..... 15 **0320**
- 16 Minimum distribution allowance. Subtract line 15 from line 13 ..... 16 **0330**
- 17 Subtract line 16 from line 12 ..... 17 **0340**
- 18 Multiply line 17 by 10% (.10) ..... 18 **0510**
- 19 Tax on amount on line 18. Use the Tax Rate Schedule on page 2 of the instructions ..... 19 **0520**
- 20 Multiply line 19 by ten (10). If line 11 is blank, skip line 21 through line 26 and enter this amount on line 27. Otherwise, continue to line 21 ..... 20 **0530**
- 21 Divide line 11 by line 12 (rounded to at least three places). See instructions ..... 21 **0540**
- 22 Multiply line 16 by the decimal amount on line 21 ..... 22 **0550**
- 23 Subtract line 22 from line 11 ..... 23 **0560**
- 24 Multiply line 23 by 10% (.10) ..... 24 **0570**
- 25 Tax on amount on line 24. Use the Tax Rate Schedule on page 2 of the instructions ..... 25 **0580**
- 26 Multiply line 25 by ten (10) ..... 26 **0590**
- 27 Subtract line 26 from line 20 ..... 27 **0600**
- 28 Tax on lump-sum distribution. Add Part II, line 7 and Part III, line 27. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b ..... 28 **0610**



## 2003 Head of Household Schedule (4803e)

1. Look at the chart below to identify the relationship of the person you believe qualified you for the head of household filing status. Enter the code number for that relationship in the code box to the right.

Relationship	Code
Son, daughter, stepson, or stepdaughter	1
Grandchild	2
Foster child	3
Father or mother	4
Brother, sister, stepbrother, stepsister, grandfather, grandmother, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law	5
Uncle, aunt, nephew, or niece	6
Other (please explain) _____ (You cannot claim yourself, your spouse, or your tax preparer.)	7

0010

Code

2. Provide the social security number, name, and age of the qualifying person you indicated in question 1.

Social Security Number: 0014 - Name: 0016

Age in years as of 12/31/2003: 0018 If less than one year old, age in months: 0019

3. Were you entitled to claim a dependent exemption credit for your qualifying person in 2003?

0020 ☐ Yes. ☐ No. 0025

4. Did the qualifying person live with you the entire year in 2003?

0030 ☐ Yes. **Go to Question 6.**

0035 ☐ No. List the beginning and ending dates of each period the qualifying person lived with you during 2003, **or** provide the total number of days the qualifying person lived with you during 2003 **and** answer question 5.

	0040	0050	
From	/ /	To	/ /
	0060	0070	
From	/ /	To	/ /
	0080	0090	
From	/ /	To	/ /
	0100	0110	
From	/ /	To	/ /

OR

0115

Total number of days  
(More than 12 hours each day)

5. If your qualifying person did not live with you for the entire year during 2003, select the code below that best explains the main reason your qualifying person was absent from your home. Enter the code letter in the code box to the right.

Main Reason	Code
Lived away at school	A
Military service	B
Hospital / Convalescence	C
Birth or death	D
College	E
Lived with other parent	F
Moved out	G
Other (please explain) _____ *0122	H

0120

<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto;"></div> <p>Code</p>
---

6. Was your qualifying person in question 1 married as of December 31, 2003? ☐ Yes. ☐ No.
- If yes, did this person file a joint tax return for 2003 with his or her spouse? ☐ Yes. ☐ No.

7. If your qualifying person was not your birth, adopted, or stepchild, did a parent of the qualifying person live in the home with you and the qualifying person at any time during 2003?

0124 0125  
0126 0127  
0128 ☐ Yes. ☐ No. 0129

8. As of December 31, 2003 were you single? For the purpose of this question "single" means: never legally married, or widowed (spouse died before January 1, 2003), or received a final court decree of divorce or legal separation on or before December 31, 2003, or received a final court decree of annulment.

0130 ☐ Yes. ☐ No. 0135

9. If you were legally married during all or part of 2003, did you live with your spouse at any time during that year? You were legally married in 2003 if you did not receive a final court decree of divorce or legal separation on or before December 31, 2003, or did not receive a final court decree of annulment.

0140 ☐ Yes. ☐ No. 0145

If yes, list the beginning and ending dates of each period that you lived with your spouse during 2003.

	0150		0160		0170		0180
From	/ /	To	/ /	From	/ /	To	/ /
	0190		0200		0210		0220
From	/ /	To	/ /	From	/ /	To	/ /

Please provide a telephone number and the best time we can reach you between 6:30 a.m. and 7 p.m. Monday through Friday, if we need more information.

Best time to call: 0225 0227 0230 0232 0235  
 \_\_\_\_\_ Before \_\_\_\_\_ After \_\_\_\_\_ : \_\_\_\_\_ a.m. \_\_\_\_\_ p.m. Telephone number: 0240 0242 0245  
(Area Code) (Number) (Extension)

**2003****Alternative Minimum Tax and  
Credit Limitations — Residents****P (540)**

Attach this schedule to Form 540.

Name(s) as shown on Form 540

Your social security number

**Part I Alternative Minimum Taxable Income (AMTI)** Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6	1	<b>0010</b>
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 34	2	<b>0020</b>
3	Personal property taxes and real property taxes. See instructions	3	<b>0030</b>
4	Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home. See instructions	4	<b>0040</b>
5	Miscellaneous itemized deductions. See instructions	5	<b>0050</b>
6	Refund of personal property taxes and real property taxes. See instructions	6	<b>( 0060 )</b>
<b>Caution:</b> Do not include your state income tax refund on this line.			
7	Investment interest expense adjustment. See instructions	7	<b>0070</b>
8	Post-1986 depreciation. See instructions	8	<b>0080</b>
9	Adjusted gain or loss. See instructions	9	<b>0090</b>
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	<b>0100</b>
11	Passive activities adjustment. See instructions	11	<b>0110</b>
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8	12	<b>0120</b>
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.		
a	Appreciated contribution carryover	<b>0130</b>	
b	Circulation expenditures	<b>0140</b>	
c	Depletion	<b>0150</b>	
d	Depreciation (pre-1987)	<b>0160</b>	
e	Installment sales	<b>0170</b>	
f	Intangible drilling costs	<b>0180</b>	
g	Long-term contracts	<b>0190</b>	
h	Loss limitations	<b>0200</b>	
i	Mining costs	<b>0210</b>	
j	Patron's adjustment	<b>0215</b>	
k	Pollution control facilities	<b>0220</b>	
l	Qualified small business stock	<b>0225</b>	
m	Research and experimental	<b>0230</b>	
n	Tax shelter farm activities	<b>0240</b>	
o	Related adjustments	<b>0250</b>	
13	Total Adjustments and Preferences. Combine line 1 through line 13	13	<b>0260</b>
14	Enter taxable income from Form 540, line 19. See instructions	14	<b>0270</b>
15	Net operating loss (NOL) deductions	15	<b>0280</b>
16	AMTI exclusion. See instructions	16	<b>SUSPENDED</b>
17	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions.	17	<b>( 0295 )</b>
18	Single or married filing separately \$135,714 Married filing jointly or qualifying widow(er) \$271,432 Head of household \$203,574	18	<b>( 0300 )</b>
19	Combine line 14 through line 18	19	<b>0310</b>
20	Alternative minimum tax NOL deduction. See instructions	20	<b>SUSPENDED</b>
21	<b>Alternative Minimum Taxable Income.</b> Enter amount from line 19 (if married filing separately and line 21 is more than \$257,861, see instructions)	21	<b>0330</b>

**Part II Alternative Minimum Tax (AMT)****22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)**If your filing status is:****And line 21 is not over:****Enter on line 22:**

Single or head of household

\$187,161

\$49,910

Married filing jointly or qualifying widow(er)

249,548

66,547

Married filing separately

124,773

33,272

**} 0340****0350**

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

23	Subtract line 22 from line 21. If zero or less, enter -0-	23	<b>0360</b>
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	<b>0370</b>
25	Regular tax before credits from Form 540, line 20	25	<b>0380</b>
26	<b>Alternative Minimum Tax.</b> Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 35. If more than zero, enter here and on Form 540, line 35. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 23.)	26	<b>0382</b>

**Part III Credits that Reduce Tax** Note: Be sure to attach your credit forms to Form 540.

1	Enter the amount from Form 540, line 24 .....	1	<b>0430</b>	
2	Enter the tentative minimum tax from Side 1, Part II, line 24 .....	2	<b>0440</b>	

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
<b>Section A – Credits that reduce excess tax.</b>				
3	Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits .....		<b>0450</b>	
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4	Code: 214 Long-term care credit .....	<b>0550</b>	<b>0560</b>	<b>0570</b>
5	Code: 162 Prison inmate labor credit .....	<b>0590</b>	<b>0600</b>	<b>0610</b>
6	Code: 169 Enterprise zone employee credit .....	<b>0690</b>	<b>0700</b>	<b>0702</b>
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>				
7	Code: <b>*0720</b> Credit Name: <b>+0730</b> .....	<b>+0740</b>	<b>+0750</b>	<b>+0760</b>
8	Code: <b>0780</b> Credit Name: <b>0790</b> .....	<b>0800</b>	<b>0810</b>	<b>0820</b>
9	Code: <b>0840</b> Credit Name: <b>0850</b> .....	<b>0860</b>	<b>0870</b>	<b>0880</b>
10	Code: <b>0900</b> Credit Name: <b>0910</b> .....	<b>0920</b>	<b>0930</b>	<b>0940</b>
11	Code: 188 Credit for prior year alternative minimum tax .....	<b>0960</b>	<b>0970</b>	<b>0980</b>
<b>Section B – Credits that may reduce tax below tentative minimum tax.</b>				
12	If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c). .....		<b>1600</b>	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
13	Code: 170 Credit for joint custody head of household .....	<b>1605</b>	<b>1610</b>	<b>1615</b>
14	Code: 173 Credit for dependent parent .....	<b>1621</b>	<b>1625</b>	<b>1631</b>
15	Code: 163 Credit for senior head of household .....	<b>1635</b>	<b>1641</b>	<b>1645</b>
16	Nonrefundable renter's credit. ....	<b>1661</b>	<b>1662</b>	<b>1663</b>
17	Code: 212 Teacher retention credit .....	<b>1665</b>	<b>1666</b>	<b>1667</b>
<b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>				
18	Code: <b>*1670</b> Credit Name: <b>+1680</b> .....	<b>+1690</b>	<b>+1700</b>	<b>+1710</b>
19	Code: <b>1730</b> Credit Name: <b>1740</b> .....	<b>1750</b>	<b>1760</b>	<b>1770</b>
20	Code: <b>1790</b> Credit Name: <b>1800</b> .....	<b>1810</b>	<b>1820</b>	<b>1830</b>
21	Code: <b>1850</b> Credit Name: <b>1860</b> .....	<b>1870</b>	<b>1890</b>	<b>1900</b>
<b>B3 Other state tax credit.</b>				
22	Code: 187 Other state tax credit .....	<b>2030</b>	<b>2040</b>	<b>2050</b>
<b>Section C – Credits that may reduce alternative minimum tax.</b>				
23	Enter your alternative minimum tax from Side 1, Part II, line 26 .....		<b>2060</b>	
24	Code: 180 Solar energy credit carryover from Section B2, column (d) .....	<b>2070</b>	<b>2080</b>	<b>2090</b>
25	Code: 181 Commercial solar energy credit carryover from Section B2, column (d) .....	<b>2110</b>	<b>2120</b>	<b>2130</b>
26	Adjusted AMT. Enter the balance from line 25, column (c) here and on Form 540, line 35 .....		<b>2150</b>	

**2003**

# Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents

**P (540NR)**

Attach this schedule to Long Form 540NR.

Name(s) as shown on Long Form 540NR

Your social security number

**Part I Alternative Minimum Taxable Income (AMTI)** Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Long Form 540NR, line 18, and go to line 6	1	0010	
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 34	2	0020	
3	Personal property taxes and real property taxes. See instructions	3	0030	
4	Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home. See instructions	4	0040	
5	Miscellaneous itemized deductions. See instructions	5	0050	
6	Refund of personal property taxes and real property taxes. See instructions	6	0060	
<b>Caution:</b> Do not include your state income tax refund on this line.				
7	Investment interest expense adjustment. See instructions	7	0070	
8	Post-1986 depreciation. See instructions	8	0080	
9	Adjusted gain or loss. See instructions	9	0090	
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	0100	
11	Passive activities adjustment. See instructions	11	0110	
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8	12	0120	
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.			
	a Appreciated contribution carryover	a	0130	
	b Circulation expenditures	b	0140	
	c Depletion	c	0150	
	d Depreciation (pre-1987)	d	0160	
	e Installment sales	e	0170	
	f Intangible drilling costs	f	0180	
	g Long-term contracts	g	0190	
	h Loss limitations	h	0200	
	i Mining costs	i	0210	
	j Patron's adjustment	j	0215	
	k Pollution control facilities	k	0220	
	l Qualified small business stock	l	0225	
	m Research and experimental	m	0230	
	n Tax shelter farm activities	n	0240	
	o Related adjustments	o	0250	
	Total of the amounts on line a through line o	13	0260	
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	0270	
15	Enter taxable income from Long Form 540NR, line 19. See instructions	15	0280	
16	Net operating loss (NOL) deduction	16	SUSPENDED	
17	AMTI exclusion. See instructions	17	0295	
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions	18	0300	
	Single or married filing separately		\$135,714	
	Married filing jointly or qualifying widow(er)		\$271,432	
	Head of household		\$203,574	
19	Combine line 14 through line 18	19	0310	
20	Alternative minimum tax NOL deduction. See instructions	20	SUSPENDED	
21	<b>Alternative Minimum Taxable Income.</b> Enter amount from line 19 (if married filing separately and line 21 is more than \$257,861, see instructions)	21	0330	

**Part II Alternative Minimum Tax (AMT)****22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)**If your filing status is:****And line 21 is not over:****Enter on line 22:**

Single or head of household

\$187,161

\$49,910

Married filing jointly or qualifying widow(er)

249,548

66,547

Married filing separately

124,773

33,272

} **0340** 22**0350**

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

**23** Subtract line 22 from Part I, line 21. If zero or less, enter -0- ..... **23****0360****24** Total Tentative Minimum Tax (TMT). Multiply line 23 by 7.0% (.07) ..... **24****0370****25** California adjusted gross income (AGI) from Schedule CA (540NR), line 42 ..... **25****0383****26** NOL adjustment ..... **26****SUSPENDED****27** Alternative Minimum Tax Income (AMTI) exclusion. See instructions ..... **27****0385****28** Combine line 25 and line 27 ..... **28****0386****29 Adjustments and Preferences.** See instructions before completing.**a** Investment interest expense ..... **0387****k** Intangible drilling costs ..... **0397****b** Post-1986 depreciation ..... **0388****l** Long-term contracts ..... **0398****c** Adjusted gain or loss ..... **0389****m** Loss limitations ..... **0399****d** Incentive stock options and QSOs ..... **0390****n** Mining costs ..... **0400****e** Passive activities ..... **0391****o** Patron's adjustment ..... **0401****f** Beneficiaries of estates & trusts ..... **0392****p** Pollution control facilities ..... **0402****g** Circulation expenditures ..... **0393****q** Qualified small business stock ..... **0403****h** Depletion ..... **0394****r** Research and experimental ..... **0404****i** Depreciation (pre-1987) ..... **0395****s** Tax shelter farm activities ..... **0405****j** Installment sales ..... **0396****t** Related adjustments ..... **0406**Add line a through line t ..... **29****0407****30** Combine line 28 and line 29 ..... **30****0408****31** California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction ..... **31****SUSPENDED****32 California AMT AGI.** Enter amount from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33 ..... **32****0410****33** Itemized deductions (*before federal AGI limitation and proration*). Enter the amount from Schedule CA (540NR), line 39 ... **33****0411****34 Itemized deductions included in Part I.****a** Medical and dental expense, enter amount from Part I, line 2. .... **0412****a** ..... **0412****b** Personal property taxes and real property taxes, enter amount from Part I, line 3. .... **0413****b** ..... **0413****c** Interest on home mortgage, enter amount from Part I, line 4. .... **0414****c** ..... **0414****d** Miscellaneous itemized deductions, enter amount from Part I, line 5. .... **0415****d** ..... **0415****e** Investment interest expense adjustment, enter amount from Part I, line 7. .... **0416****e** ..... **0416**Combine line a through line e ..... **34****0417****35** Total AMT Itemized Deductions. Combine line 33 and line 34 ..... **35****0418****36** Total AMTI. Enter the amount from Part I, line 21 ..... **36****0419****37 Total AMT AGI.** Add line 35 and line 36 ..... **37****0420****38** AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000 ..... **38****0421****39** Prorated AMT Itemized Deductions. Multiply line 35 by line 38 ..... **39****0422****40 California AMTI.** Subtract line 39 from line 32 ..... **40****0423****41** Total TMT. Enter the amount from line 24 ..... **41****0424****42** California AMT Rate. Divide line 41 by amount from Part I, line 21 ..... **42****0425****43** California TMT. Multiply line 40 by line 42 ..... **43****0426****44** Regular Tax. Enter the amount from Long Form 540NR, line 24 ..... **44****0427****45 Alternative Minimum Tax.** Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 44. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 25) ..... **45****0428**



**Part III Credits that Reduce Tax** Note: Be sure to attach your credit forms to Long Form 540NR.

1 Enter the amount from Long Form 540NR, line 27 ..... 1 **0430**  
2 Enter the tentative minimum tax from Side 2, Part II, line 43 ..... 2 **0440**

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
<b>Section A – Credits that reduce excess tax.</b>				
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits ..... 3			<b>0450</b>	
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4 Code: 214 Credit for long-term care Credit from <b>0542</b> X Percentage <b>0544</b> = 4	<b>0550</b>	<b>0560</b>	<b>0570</b>	
See line 34 instructions on 540NR Long Form				
5 Code: 162 Prison inmate labor credit ..... 5	<b>0590</b>	<b>0600</b>	<b>0610</b>	
6 Code: 169 Enterprise zone employee credit ..... 6	<b>0690</b>	<b>0700</b>	<b>0702</b>	
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>				
7 Code: <b>*0720</b> Credit Name: <b>+0730</b> 7	<b>+0740</b>	<b>+0750</b>	<b>+0760</b>	<b>+0770</b>
8 Code: <b>0780</b> Credit Name: <b>0790</b> 8	<b>0800</b>	<b>0810</b>	<b>0820</b>	<b>0830</b>
9 Code: <b>0840</b> Credit Name: <b>0850</b> 9	<b>0860</b>	<b>0870</b>	<b>0880</b>	<b>0890</b>
10 Code: <b>0900</b> Credit Name: <b>0910</b> 10	<b>0920</b>	<b>0930</b>	<b>0940</b>	<b>0950</b>
11 Code: 188 Credit for prior year alternative minimum tax ..... 11	<b>0960</b>	<b>0970</b>	<b>0980</b>	<b>0990</b>
<b>Section B – Credits that may reduce tax below tentative minimum tax.</b>				
12 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) ..... 12			<b>1600</b>	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
13 Code: 170 Credit for joint custody head of household Credit from <b>1601</b> X Percentage <b>1603</b> = 13	<b>1605</b>	<b>1610</b>	<b>1615</b>	
See line 31 instructions on 540NR Long Form				
14 Code: 173 Credit for dependent parent Credit from <b>1617</b> X Percentage <b>1619</b> = 14	<b>1621</b>	<b>1625</b>	<b>1631</b>	
See line 32 instructions on 540NR Long Form				
15 Code: 163 Credit for senior head of household Credit from <b>1632</b> X Percentage <b>1633</b> = 15	<b>1635</b>	<b>1641</b>	<b>1645</b>	
See line 33 instructions on 540NR Long Form				
16 Nonrefundable renter's credit ..... 16	<b>1661</b>	<b>1662</b>	<b>1663</b>	
17 Code 212: Teacher retention credit ..... 17	<b>1665</b>	<b>1666</b>	<b>1667</b>	
<b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>				
18 Code: <b>*1670</b> Credit Name: <b>+1680</b> 18	<b>+1690</b>	<b>+1700</b>	<b>+1710</b>	<b>+1720</b>
19 Code: <b>1730</b> Credit Name: <b>1740</b> 19	<b>1750</b>	<b>1760</b>	<b>1770</b>	<b>1780</b>
20 Code: <b>1790</b> Credit Name: <b>1800</b> 20	<b>1810</b>	<b>1820</b>	<b>1830</b>	<b>1840</b>
21 Code: <b>1850</b> Credit Name: <b>1860</b> 21	<b>1870</b>	<b>1890</b>	<b>1900</b>	<b>1910</b>
<b>B3 Other state tax credit</b>				
22 Code: 187 Other state tax credit ..... 22	<b>2030</b>	<b>2040</b>	<b>2050</b>	
<b>Section C – Credits that may reduce alternative minimum tax.</b>				
23 Enter your alternative minimum tax from Side 2, Part II, line 45 ..... 23			<b>2060</b>	
24 Code: 180 Solar energy credit carryover from Section B2, column (d) ..... 24	<b>2070</b>	<b>2080</b>	<b>2090</b>	<b>2100</b>
25 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) ..... 25	<b>2110</b>	<b>2120</b>	<b>2130</b>	<b>2140</b>
26 Adjusted AMT. Enter the balance from line 25, column (c) here and on Long Form 540NR, line 44 ..... 26			<b>2150</b>	

**2003 Apportionment and Allocation of Income****R**

Attach this schedule to your California tax return.

For calendar year 2003 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year 2003, and ending month \_\_\_\_\_ day \_\_\_\_\_ year 20 \_\_\_\_\_

Corporation name \_\_\_\_\_ California corporation number \_\_\_\_\_

Address \_\_\_\_\_ PMB no. \_\_\_\_\_

City \_\_\_\_\_ State (country) \_\_\_\_\_ ZIP Code \_\_\_\_\_

**Water's-Edge Filers Only: If controlled foreign corporations (CFCs) are included in the combined report, attach form FTB 2416, Retained Earnings of Controlled Foreign Corporations.****Be sure to complete Side 1 and all applicable schedules. See General Information for Schedule R.**

<b>1 a</b> Net income (loss) after state adjustments from Form 100 or Form 100W, Side 1, line 18; Form 100S, Side 1, line 15; Form 100X, line 4. Form 565 and Form 568 filers: Include the total of line 1 through line 7 from Schedule K (565 or 568) less the total of line 8 through line 12 from Schedule K (565 or 568) .....	<b>1a</b>	<b>0010</b>	
<b>b</b> Water's-edge foreign investment interest offset from form FTB 2424, line 17 .....	<b>1b</b>	<b>0020</b>	
<b>c</b> Total. Combine line 1a and line 1b .....	<b>1c</b>	<b>0030</b>	
<b>Nonbusiness Income (Loss) from all sources.</b> See General Information A for definitions and examples.			
<b>2</b> Dividends included on line 1a and not deducted on Form 100, Side 1, lines 10 and 11; Form 100W, Side 1, lines 10 and 11a/b; or Form 100S, Side 1, lines 9 and 10 .....	<b>2</b>	<b>0040</b>	
<b>3</b> Interest. Attach schedule .....	<b>3</b>	<b>0050</b>	
<b>4</b> Net income (loss) from the rental of property from Schedule R-3, line 3, column (c) .....	<b>4</b>	<b>0060</b>	
<b>5</b> Royalties. Attach schedule .....	<b>5</b>	<b>0070</b>	
<b>6</b> Gain (loss) from the sale of assets from Schedule R-4, line 2, column (e) .....	<b>6</b>	<b>0080</b>	
<b>7</b> Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule .....	<b>7</b>	<b>0090</b>	
<b>8</b> Miscellaneous nonbusiness income (loss). Attach schedule .....	<b>8</b>	<b>0100</b>	
<b>9</b> Total nonbusiness income (loss). Combine line 2 through line 8 .....	<b>9</b>	<b>0110</b>	
<b>Business Income (Loss) before apportionment</b> (subject to a separate apportionment formula)			
<b>10</b> Nonunitary partnership or LLC business income (loss) .....	<b>10</b>	<b>0111</b>	
<b>11</b> Income (loss) from a separate trade or business. Attach supplemental Schedule R .....	<b>11</b>	<b>0112</b>	
<b>12</b> Income (loss) deferred from prior years, see instructions .....	<b>12</b>	<b>0113</b>	
<b>13</b> Capital gain (loss) netting subject to separate apportionment. See General Information M .....	<b>13</b>	<b>0114</b>	
<b>14</b> Total separately apportionable business income (loss). Combine line 10 through line 13 .....	<b>14</b>	<b>0115</b>	
<b>15</b> Total business income (loss) subject to apportionment for this trade or business, subtract the sum of line 9 and line 14 from line 1c .....	<b>15</b>	<b>0120</b>	
<b>16</b> Interest offset from Schedule R-5, line 7 or line 16 (California domiciliaries only) .....	<b>16</b>	<b>0130</b>	
<b>17</b> Business income (loss) for this trade or business subject to apportionment. Combine line 15 and line 16 .....	<b>17</b>	<b>0140</b>	
<b>18 a</b> Apportionment percentage from Schedule R-1, line 5 .....	<b>18a</b>	<b>0150</b>	%
<b>b</b> Business income (loss) apportioned to California. Multiply line 17 by line 18a .....	<b>18b</b>	<b>0160</b>	
<b>Nonbusiness Income (Loss) Allocable to California.</b> If no income (loss) is allocable to California, do not complete line 19 through line 26, enter -0- on line 27 and go to Side 2, line 28.			
<b>19</b> Dividends and interest income (if taxpayer's commercial domicile is in California):			
<b>a</b> Dividends included in line 2 above .....	<b>19a</b>	<b>0170</b>	
<b>b</b> Interest included in line 3 above .....	<b>19b</b>	<b>0180</b>	
<b>20</b> Net income (loss) from the rental of property within California from Schedule R-3, line 3, column (b) .....	<b>20</b>	<b>0190</b>	
<b>21</b> Royalties. Attach schedule .....	<b>21</b>	<b>0200</b>	
<b>22</b> Gain (loss) from the sale of assets within California from Schedule R-4, line 2, total of column (b) and column (d). Combined reporting groups, see General Information M .....	<b>22</b>	<b>0210</b>	
<b>23</b> Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule .....	<b>23</b>	<b>0220</b>	
<b>24</b> Miscellaneous nonbusiness income (loss). Attach schedule .....	<b>24</b>	<b>0230</b>	
<b>25</b> Total nonbusiness income (loss) allocable to California. Combine line 19a through line 24 .....	<b>25</b>	<b>0240</b>	
<b>26</b> Interest offset from line 16 allocated to income included on line 19a and line 19b (California domiciliary only). See General Information J .....	<b>26</b>	<b>0250</b>	
<b>27</b> Net nonbusiness income (loss) allocable to California. Subtract line 26 from line 25 .....	<b>27</b>	<b>0255</b>	



**California business income (loss)** subject to a separate apportionment formula.

28	California business income (loss) from a nonunitary partnership or LLC	28	0257		
29	California income (loss) from a separate trade or business. Attach supplemental schedule R.	29	0260		
30	California income (loss) deferred from prior years, see instructions	30	0265		
31	Total business income (loss) separately apportioned to California. Combine line 28 through line 30	31	0275		
<b>Net income (loss) for California purpose</b>					
32	Post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups). See General Information M	32	0277		
33	Net income (loss) for California purposes before contributions adjustment. Combine line 18b, 27, 31 and 32	33	0280		
34	Contributions adjustment from Schedule R-6, line 15	34	0290		
35	Net income (loss) for California purposes. Combine line 33 and line 34. Enter here and on Form 100 or Form 100W, Side 1, line 19 or Form 100S, Side 1, line 16	35	0300		

**Schedule R-1 Apportionment Formula**

The following information must be submitted by all corporations engaged in a trade or business activity conducted within and outside California, regardless of the apportionment method used.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
<b>1 Property:</b> Use the average yearly value of owned real and tangible personal property used in the business at original cost. See General Information E. Exclude property not connected with the business and the value of construction in progress.			
Inventory	0310	0320	
Buildings	0330	0340	
Machinery and equipment (including delivery equipment)	0350	0360	
Furniture and fixtures	0370	0380	
Land	0390	0400	
Other tangible assets. Attach schedule	0410 @0415	0420 @0425	
Rented property used in the business. See General Information E	0430	0440	
<b>Total property</b>	• 0450	• 0460	• 0470 %
<b>2 Payroll:</b> Use employee wages, salaries, commissions, and other compensation related to business income. See General Information F.			
<b>Total payroll</b>	• 0480	• 0490	• 0500 %
<b>3 Sales:</b> Use gross receipts, less returns, and allowances	0510		
<b>a</b> Sales delivered or shipped to California purchasers. See General Information G.			
(i) Shipped from outside California		0520	
(ii) Shipped from within California		0530	
<b>b</b> Sales shipped from California to:			
(i) The United States Government		0540	
(ii) Purchasers in a state where the taxpayer is not taxable. See General Information G		0550	
<b>c</b> Other gross receipts (rents, royalties, interest, etc.)	0560	0570	
<b>Total sales</b>	• 0580	• 0590	
Divide Sales column (b) by Sales column (a) and multiply by 2 (except for qualified business activities). See General Information G			• 0600 %
<b>4</b> Total percent. Add the percentages in column (c). See General Information H			0610
<b>5</b> Apportionment percentage. Divide line 4 by 4 (qualified business activities divide by 3, see General Information G) and enter here and on Schedule R, Side 1, line 18a. See General Information H			• 0620 %

**Schedule R-2 Sales and General Questionnaire.** Attach additional sheets if necessary.

- 1 Describe briefly the nature and location(s) of your California business activities: **0630**
- 2 State the exact title and principal business activity of all joint ventures, partnerships, or LLCs in which the corporation has an interest: **0640**
- 3 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales shipped from California where the purchaser is the U.S. Government? ☐ Yes ☐ No If no, explain. **0650 0660 0670**
- 4 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California to states in which the taxpayer is not subject to tax? See General Information G. ☐ Yes ☐ No If no, explain. **0680 0690 0700**
- 5 Are the nonbusiness items reported on Schedule R, Side 1, line 2 through line 8, and the apportionment factor items reported on Schedule R-1 treated consistently on all state tax returns filed by the taxpayer? ☐ Yes ☐ No If no, explain. **0710 0720 0730**
- 6 Has this corporation or any member of its consolidated group changed the way income is apportioned or allocated to California from prior year tax returns? See General Information I. ☐ Yes ☐ No If yes, explain. **0740 0750 0760**
- 7 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales shipped to California destinations? ☐ Yes ☐ No  
If no, indicate the name of the selling member and the nature of the sales activity believed to be immune. **0770 0780 0790**
- 8 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales delivered to customers outside California which have an ultimate destination in California? ☐ Yes ☐ No If no, explain. **0800 0810 0820**

**Schedule R-3 Net Income (Loss) From the Rental of Nonbusiness Property**

	(a) Total outside California	(b) Total within California	(c) Total outside and within California (a) + (b)
1 Income from rents .....			
2 Rental deductions .....			
3 Net income (loss) from rents. Subtract line 2 from line 1. Enter here and enter column (c) on Side 1, line 4; enter column (b) on Side 1, line 20 ...			

**Schedule R-4 Gain (Loss) From the Sale of Nonbusiness Assets**

California sales of nonbusiness assets include transactions involving: (1) real property located in California; (2) tangible personal property, if it had a situs in California at the time of sale, or if the corporation is commercially domiciled in California and not taxable in the state where the property had a situs at the time of sale; and (3) intangible personal property if the corporation's commercial domicile is in California or the income is otherwise allocable to California.

1 Description of property sold	Real estate and other tangible assets		Intangible assets		Total
	(a) Gain (loss) from outside California	(b) Gain (loss) from within California	(c) Gain (loss) from outside California	(d) Gain (loss) from within California	(e) Gain (loss) (a)+(b)+(c)+(d)
2 Total gain (loss) .....					

Enter total gain (loss) line 2, column (e) on Side 1, line 6 and enter total of line 2, column (b) and (d) on Side 1, line 22

**2003 Other State Tax Credit****S**

Attach to Form 540, Long Form 540NR, or Form 541.

Name(s) as shown on return

Your social security number

FEIN

**Part I Double-Taxed Income** (Read Specific Line Instructions for Part I before completing this part.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
*0010	\$ +0020	\$ +0030
0040	0050	0060
0070	0080	0090
1 Total double-taxed income	\$ 0100	\$ 0110

**Part II Figure Your Other State Tax Credit** (Read Specific Line Instructions for Part II before completing this part.)

2 California tax liability. See instructions	2 0120	
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	3 0130	
4 California adjusted gross income. See instructions	4 0140	
5 Divide line 3 by line 4 (100% maximum)	5 0150	%
6 Multiply line 2 by the percentage on line 5	6 0160	
7 Income tax paid to (name of other state) 0170 for the same income taxed by California. See instructions	7 0180	
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	8 0190	
9 Adjusted gross income taxable by other state. See instructions	9 0200	
10 Divide line 8 by line 9 (100% maximum)	10 0210	%
11 Multiply line 7 by the percentage on line 10	11 0220	
12 Other state tax credit. Enter the smaller of line 6 or line 11. See instructions	12 0230	

**General Information**

Taxpayers may qualify for a credit for income taxes paid to another state when the same income that is taxed by the other state is also taxed by California, even when the same income is taxed in different years by the other state and California. For further information see Cal. Code Regs., tit. 18 section 18001-1(c).

You must attach this schedule and a copy of your return(s) filed with the other state(s) to your California return. Partners of partnerships, members of limited liability companies (LLCs) classified as partnerships for tax purposes, and shareholders of S corporations, see General Information G.

**Note:** If you e-file, you **do not** need to submit returns filed with other states with your California return. Retain a copy of other state tax returns, along with a copy of this form for your records.

**A Purpose**

If you are an individual filing a California personal income tax return or an estate or trust filing a California fiduciary income tax return, use this form to claim a credit against California tax for net income taxes imposed by and paid to another state or U.S. possession.

Residents of California may claim a credit only if the income taxed by the other state has a source within the other state under California law. **No credit is allowed** if the other state allows California residents a credit for net income taxes paid to California.

Nonresidents of California may claim a credit only for net income taxes imposed by and paid to their states of residence and only if such states do not allow their residents a credit for net income taxes paid to California.

**Important:** See General Information C and D for a complete list of states and U.S. possessions for which the other state tax credit is allowed. See General Information H for a description of the source of various types of income.

Beneficiaries of estates or trusts, partners of partnerships, members of LLCs classified as partnerships, and shareholders of S corporations that paid a net income tax to another state on income that must be reported to California may also claim the other state tax credit. See General Information F and G for details.

**B Application of the Credit**

Credit is allowed for net income taxes paid to another state (not including any tax comparable to California's alternative minimum tax) on income that is also subject to California tax. The credit is applied against California net tax, less other credits. The credit cannot be applied against California alternative minimum tax.

When a joint return is filed in California, the entire amount of tax paid to the other state may be used in figuring the credit, regardless of which spouse paid the other state tax or whether a joint or separate return is filed in the other state.

When a joint return is filed in the other state and separate California returns are filed, the credit is allowed in proportion to the income reported on each California return.

If, after paying tax to the other state, you get a refund or credit due to an amended return, computation error, audit, etc., you must report the refund or credit immediately to the Franchise Tax Board (FTB). Prepare a revised Schedule S and attach it to:

- Form 540X, Amended Individual Income Tax Return, if you filed Form 540 or Long Form 540NR; or
- Form 541, California Fiduciary Income Tax Return, if you filed Form 541. Check "Amended return" box below fiduciary address area on Side 1.

**C California Residents**

California resident individuals or estates and trusts that derived income from sources within any of the following states or U.S. possessions and paid a net income tax to that state or U.S. possession on income that is also taxed by California may claim the other state tax credit:

Alabama, American Samoa, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Idaho, Illinois, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire (business profits tax), New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Utah, Vermont, Virginia (dual residents\*), Virgin Islands, West Virginia, Wisconsin, and the District of Columbia (unincorporated business tax and income tax, the latter for dual residents only).

California residents who are included in a nonresident composite partnership or S corporation return filed with the states listed above as well as Arizona, Indiana, Oregon, or Virginia may also claim a credit for their share of income taxes paid to these states, unless any of these states allow a credit for taxes paid to California on the composite return. California residents who are shareholders in a Texas S corporation may claim the other state tax credit for the tax paid by the Texas S corporation on its net taxable earned surplus. The

YEAR

CALIFORNIA FORM



# Nonresident Withholding Tax Statement

**592-B**
**Copy B** FILE WITH THE STATE RETURN

**Part I Recipient**

Recipient's name

☐ SSN

 Address (number and street) **0030**

PMB no.

☐ FEIN

☐ California corp. no.

 City **0040**

Province or state

**0050**

Postal code, and country

**0010**
**0020**
**0060**
**Part II Withholding agent (Payer/Partnership/Limited Liability Company)**

Withholding agent's (payer's/partnership's/limited liability company's) name

☐ SSN

 Address (number and street) **0090**

PMB no.

☐ FEIN

☐ California corp. no.

 City **0100**

State

ZIP Code

Daytime telephone number

**0070**
**0080**
**0085**
**0120**
**0130**
**Part III Preparer (if other than withholding agent)**

Preparer's name

☐ SSN/PTIN

 Address (number and street) **0160**

PMB no.

☐ FEIN

☐ California corp. no.

 City **0170**

State

ZIP Code

Daytime telephone number

**0140**
**0150**
**0155**
**0190**
**0200**
**Part IV Type of income subject to withholding. Check the applicable box(es).**

<input type="checkbox"/> <b>0210</b> Payment to Independent Contractor	<input type="checkbox"/> <b>0220</b> Rents or Royalties	<input type="checkbox"/> <b>0230</b> Estate Distributions	<input type="checkbox"/> <b>0240</b> Trust Distributions	<input type="checkbox"/> <b>0250</b> Allocations to Foreign (non-U.S.) Nonresident Partner/Member	<input type="checkbox"/> <b>0260</b> Distributions to Domestic (nonforeign) Nonresident Partner/Member	<input type="checkbox"/> <b>0265</b> Other (describe)	<b>0270</b>
--	---	---	--	---	--	---	-------------

**Part V Tax Withheld**

1 Total amount subject to withholding

1

**0280**

2 Total California tax withheld

2

**0290**

 Attach **only** the top portion to the front of your California tax return (as you would a Form W-2).

For Privacy Act Notice, get form FTB 1131 (Individuals only).

592B03103

Form 592-B (REV. 2003)

&lt;----- DETACH HERE -----&gt;

**IMPORTANT INFORMATION – PLEASE READ**
**RECIPIENT:**

If you are an individual or corporation, enter the amount from Part V, line 2 on the nonresident withholding line of your California tax return. Attach the top portion of Form 592-B, Copy B, to the front of your tax return.

If you are a partnership, LLC, S corporation, Estate, or Trust, and the amount on line 2 exceeds your tax liability, you must file Form 592, Nonresident Withholding Annual Return, and allocate the excess credit to the partners, members, or beneficiaries.

Keep Copy C for your records.

The withholding of tax does not relieve you of the requirement to file a California tax return within three months and fifteen days (for individuals and fiduciaries) or two months and fifteen days (for corporations) after the close of your taxable year. If you cannot file the tax return by the due date, an automatic extension to file is granted (six months for individuals, fiduciaries, partnerships, LLCs, and seven months for corporations). However, you must pay your tax liability by the original due date.

To determine if you must file a tax return, refer to the instructions for your tax return: Form 540, California Resident Income Tax Return; Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return; Form 565, Partnership Return of Income; Form 568, Limited Liability Company Return of Income; Form 100, California

Corporation Franchise or Income Tax Return; Form 100W, California Corporation Franchise or Income Tax Return — Water's-Edge Filers; Form 100S, California S Corporation Franchise or Income Tax Return; or Form 541, California Fiduciary Income Tax Return.

Even if you do not have a California filing requirement, you should file if California tax has been withheld. For more information, call (800) 852-5711 from within the United States, or (916) 845-6500 (not toll-free) from outside the United States.

You may be assessed a penalty if:

- You fail to file a tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

**WITHHOLDING AGENT:**

You must file Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the Franchise Tax Board. See the instructions for Forms 592, 592-A, and 592-B for when and where to file returns of tax withheld at source.

Direct correspondence to:

WITHHOLDING SERVICES AND COMPLIANCE SECTION  
FRANCHISE TAX BOARD  
PO BOX 651  
SACRAMENTO CA 95812-0651

or telephone: (888) 792-4900, (916) 845-4900 (not toll-free).

**2003 Real Estate Withholding Tax Statement****597**

Buyer or other Transferee: Name, address, state, and ZIP Code

0030  
0040  
0060

Private Mailbox no.

0050

Are there  
other buyers?0070 ☐ Yes  
0080 ☐ No

Buyer's social security no. (SSN)

0010

Buyer's ☐ California corporation no. ☐ FEIN

0020

Seller or Transferor: Name, address, state, and ZIP Code

0120  
0130  
0150

Private Mailbox no.

0140

Ownership percentage

0160

Seller's SSN

0090

Seller's spouse's SSN (if jointly owned)

0100

Seller's ☐ California corporation no. ☐ FEIN

0110

Escrow company: Name, address, state, and ZIP Code

0190  
0200  
0220

Private Mailbox no.

0210

Escrow company tax ID no.

0170

Escrow company telephone no.

( )

0180

Address (or parcel number and county) of the California real property transferred

0270  
0290

0280

Amount Withheld From This Seller

0230

Confirmation no.

0300

Check One: ☐ 3 1/3% of Sales Price 0240  
☐ 3 1/3% of Boot 0250  
☐ 3 1/3% of Installment Payment 0260  
☐ Reduced by FTB 0265

(Provide the confirmation number if a Real Estate Withholding Determination letter was received.)

Escrow no.

0310

Date of transfer (Close of escrow)

0320

Sales price of the California real property transferred

0330

Name of preparer (please type or print)

0340

Title

0350

Preparer's telephone number

( ) 0370

**Copy A** to be filed with the Franchise Tax Board**General Information**

California Revenue and Taxation Code Section 18662 requires the buyer (transferee) to withhold 3 1/3 percent of the total sales price on the disposition of California real estate when the seller is an individual, a corporation with no permanent place of business in California, or a non-individual with a last known street address (at the time of the real estate transfer) outside of California.

Use Form 597 to report and pay the amount withheld.

**Who Must File**

A buyer, or other transferee (including the accommodator or intermediary in a deferred like-kind exchange) of California real estate with a withholding requirement, must file Copy A of Form 597 to report and remit the amount withheld. If there are multiple buyers, each is jointly and severally obligated to ensure remittance of the total withholding amount to us. However, the obligation of each will be met if one of the joint buyers withholds and transmits the required amount. Enter the information for only one buyer on Form 597 and check the appropriate box in the "Are there other buyers".

**Amount to Withhold**

Unless otherwise provided, the withholding is 3 1/3 percent of the total sales price.

If there are multiple sellers, we calculate the withholding on the total sales price and then allocate it to each seller in proportion to their ownership interest.

In the case of a simultaneous exchange as defined under Internal Revenue Code (IRC) Section 1031, we require the withholding agent to withhold 3 1/3 percent on any proceeds the seller receives from the escrow. Check the "3 1/3% of Boot" box to indicate that the withholding is only on the cash or cash equivalent (boot).

In the case of a non-simultaneous exchange, we require the intermediary or accommodator to withhold 3 1/3 percent on the boot an individual receives. The intermediary or accommodator must withhold 3 1/3 percent of the total sale price if the exchange does not occur or does not meet the requirements of IRC Section 1031. Check the appropriate box to indicate whether the withholding is calculated on the total sale price or on the boot.

For installment sales, we calculate the withholding on the total sales price. We will defer the withholding if the buyer

agrees to withhold 3 1/3 percent of the down payment and 3 1/3 percent of each payment thereafter. The buyer must complete and sign Form 593-I, *Real Estate Withholding Installment Sales Agreement* to defer any withholding. You must attach Form 593-I to the Form 597 with the down payment withholding. If the payment of withholding is only for an installment payment and not the total sales price, check the "3 1/3% of Installment Payment" box.

Check the "Reduced by FTB" box only when a **non-individual** seller receives a determination letter from FTB allowing reduced withholding. Enter the Confirmation Number from FTB's Real Estate Withholding Determination letter.

**When and Where to File**

The buyer or other transferee must file Copy A of Form 597 and pay the amount of tax withheld within 20 days following the end of the month in which the transaction occurred.

If a non-individual seller requested a waiver and has not received a response from us by the time title transfer, the parties may direct the escrow person to hold funds for withholding in trust for 45 days. At the end of 45 days, the escrow



2003

# Employer Child Care Program/ Contribution Credit

3501

Attach to your California tax return.

Social security, Corporation no., or FEIN

0010

Name(s) as shown on return

Secretary of State (SOS) file number

## Part I Employer Child Care Program Credit. Read the instructions before completing this part.

### Section A

1 Number of children the child care facility(ies) will legally accommodate (no minimum number required) ..... 1 0020

### Section B — Credit Computation

2 Enter the amount of costs paid or incurred for startup expenses of establishing a child care program or constructing a child care facility in California to be used primarily by the children of either your employees or your tenant's employees, or both. See General Information, Part I, C, Definition of Startup Expenses .....	2	0030	
3 Enter the amount of costs paid or incurred this year for contributions to California child care information and referral services. See General Information, Part I, B, Qualifications .....	3		
4 Add line 2 and line 3 .....	4	0050	
5 Multiply line 4 by 30% (.30) .....	5	0060	
6 Pass-through credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568) .....	6	0070	
7 Add line 5 and line 6. Do not enter more than \$50,000 (any amount in excess of \$50,000 may not be claimed or carried over). <b>S corporations:</b> Go to line 8. <b>All others:</b> Skip line 8 and go to line 9 .....	7	0080	
8 S corporations: Enter 1/3 of the amount on line 7. Do not enter more than \$16,667 .....	8	-----	
9 Credit carryover from prior year .....	9	0090	
10 Tentative Credit. <b>S corporations:</b> Add line 8 and line 9. <b>All others:</b> Add line 7 and line 9 .....	10	0100	
11 Total available credit. Enter the smaller of the amount on line 10 or \$50,000 (any excess can be carried over) .....	11	0110	
12 Enter amount of credit claimed (may be limited) on the current year tax return. See General Information, Part I, D, Limitations .....	12	0120	
13 Subtract line 12 from line 11 .....	13	0130	
14 Excess available credit. Subtract line 11 from line 10. If less than zero, enter -0- .....	14	0140	
15 Credit carryover available for future years. Add line 13 and line 14 .....	15	0150	

### Section C — Credit Recapture (for the Employer Child Care Program Credit). See General Information, Part I, E, Recapture

(a) Total credit claimed for all years	(b) Proration percentage: (60 months less number of months facility operated) ÷ 60 months	(c) Credit recapture amount, column (a) x column (b)
16 0160	0170	0180

Include the amount on line 16, column (c), in the total on: Form 540, line 36; Long Form 540NR, line 45; Form 541, line 32; Form 100, Schedule J, line 5; Form 100S, Schedule J, line 5; Form 100W, Schedule J, line 5; Form 109, Schedule K, line 4; Form 565, Schedule K, line 22; or Form 568, Schedule K, line 22. In the space to the left of the line, write "FTB 3501" and the amount of credit recaptured.

## Part II Employer Child Care Contribution Credit. Read the instructions before completing this part.

(a) Name of employee's dependent	(b) Contribution amount	(c) 30% of column (b), but not more than \$360	(d) Number of weeks of care ÷ 52, but not more than 100%	(e) Credit amount, column (c) x column (d)
1 *0190 0240	\$ +0200 0250	\$ +0210 0260	+0220 0270 %	\$ +0230 0280
2 Pass-through credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568) .....			2	0290
3 Total current year credits. Add amounts in line 1, column (e), and line 2 .....			3	0300
4 S corporations only: Enter 1/3 of the amount on line 3 .....			4	-----
5 Credit carryover from prior year .....			5	0310
6 Total available credit. <b>S corporations:</b> Add line 4 and line 5 <b>All others:</b> Add line 3 and line 5 .....			6	0320
7 Amount of credit claimed on the current year tax return. See General Information, Part II, D, Limitations .....			7	0330
8 Credit carryover available for future years. Subtract line 7 from line 6 .....			8	0340

**2003 Natural Heritage Preservation Credit****3503**

Attach to your California tax return.

Name(s) as shown on tax return

Secretary of State (SOS) file number	<input type="checkbox"/> Social security <input type="checkbox"/> Corporation number <input type="checkbox"/> FEIN
	<b>0010</b>

**Part I Wildlife Conservation Board (WCB) Qualified Contributions**

Donor's name as shown on certificate	Type of Donated Property	Date Donation was Accepted	Fair Market Value
<b>0030</b>	<b>0031</b>	<b>0032</b>	<b>0034</b>
<b>0036</b>	<b>0038</b>		
Project Name			WCB ID#
<b>0033</b>			<b>0039</b>

**Part II Credit Computation**

1 Fair market value amount from Part I	1	<b>0040</b>
2 Multiply the amount on line 1 by 55% (.55)	2	<b>0050</b>
3 Enter your ownership percentage if you are a pass-through shareholder or beneficiary	3	<b>0060</b>
4 Multiply the amount on line 2 by the percentage on line 3. If you are the sole donor, enter the amount from line 2. This is your available credit	4	<b>0070</b>
5 Enter the amount of credit claimed on your current tax return. See instructions <b>Caution:</b> This amount may be less than the amount on line 4, if your credit is more than your tax liability.	5	<b>0080</b>
6 Credit carryover available for future years. Subtract line 5 from line 4	6	<b>0090</b>

**General Information**

The California Personal Income Tax Law and the Corporation Tax Law allows a nonrefundable credit for certain approved contributions of real property. This credit can be used by taxpayers against the net tax in an amount equal to 55% of the fair market value of a qualified contribution that has been approved for acceptance by the Wildlife Conservation Board.

The Wildlife Conservation Board's authority to award Natural Heritage Preservation Tax Credits was suspended between July 1, 2002, and June 30, 2003, inclusive. Thus, any credits that were allocated before June 30, 2002, may be claimed on the 2002 tax return. Any credits that could have been allocated, but were not allocated, or any new credits that are allocated on or after July 1, 2003, may be claimed on the 2003 tax return, or subsequent tax returns. Carryover is not affected for previously awarded credits, credits awarded before June 30, 2002, or any credits allocated on or after July 1, 2003.

**Purpose**

Use form FTB 3503 to figure the Natural Heritage Preservation Credit. Also, use this form to claim pass-through credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3503 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule(s) K-1 (100S, 541, 565, or 568).

**Description**

The Wildlife Conservation Board (WCB) has implemented a program under which property can be contributed to the state, any local government, or to any nonprofit organization designated by a local government, based on specified criteria, in order to provide for the protection of wildlife habitat, open space, and agricultural lands.

**Definitions**

The credit is allowed against net tax, in an amount equal to 55% (.55) of the fair market value of any qualified contribution made by the taxpayer on or after January 1, 2000, and prior to December 31, 2005, to the state, any local government, or any designated nonprofit organization.

**Qualifications**

To qualify for this credit, you must make a contribution of property as defined in Section 37002 of the Public Resources Code, and the WCB must have approved the contribution for acceptance.

For more information about qualified contributions, contact the Wildlife Conservation Board at (916) 445-8448. Or go to their Website at [www.dfg.ca.gov/wcb/index.html](http://www.dfg.ca.gov/wcb/index.html).

The fair market value of any qualified contribution shall be passed through to partners, shareholders, beneficiaries, or members of the pass-through entity in accordance with their interest as of the date of the qualified contribution. The term "pass-through entity" means any partnership, S corporation, or LLC classified as a partnership.

**Limitations**

No credit will be allowed unless you received a certificate from the WCB, which shows that your qualified contribution was approved for acceptance. You must retain the certificate and make it available to the Franchise Tax Board upon request.

S corporations may claim only 1/3 of the credit against the 1.5% entity-level tax (3.5% for financial S corporations). The remaining two-thirds must be disregarded and may not be used as a carryover. In addition, S corporations may pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity, a single member limited liability company (SMLLC) not recognized (disregarded) by California for tax purposes that is treated as a sole proprietorship owned by an individual or a branch owned by a corporation, the credit amount received from the disregarded entity that can be utilized is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the

**2003 Long-Term Care Credit****3504****Attach to your California tax return.**

Name as shown on tax return (eligible caregiver)

Social security number

**0010****Part I Names of persons with long-term care needs**

Full name	Social security number	Certifying physician's medical license number
<b>*0030 +0031 +0032</b>	<b>+0035</b>	<b>+0037</b>
Full name	Social security number	Certifying physician's medical license number
<b>0040 0041 0042</b>	<b>0045</b>	<b>0047</b>
Full name	Social security number	Certifying physician's medical license number
<b>0050 0051 0052</b>	<b>0055</b>	<b>0057</b>

**Part II Credit computation**

<b>1</b>	Enter caregiver's adjusted gross income from Form 540, line 17 or Long Form 540NR, line 17. If equal to or greater than \$100,000, do not complete this form. You do not qualify for the credit	<b>1</b>	<b>0058</b>
<b>2</b>	The allowable long-term care credit for each applicable individual is \$500	<b>2</b>	\$500
<b>3</b>	Enter the number of applicable individuals with long-term care needs from Part I	<b>3</b>	<b>0060</b>
<b>4</b>	Multiply the number of applicable individuals on line 3 by the amount on line 2. Enter the result on line 4 and on the current year tax return. This is your available credit	<b>4</b>	<b>0070</b>

**Caution:** The allowable amount may be less than the amount on line 4 if your credit is limited by tentative minimum tax (TMT) or your tax liability. See Specific Line Instructions for Part II, line 4.

**General Information**

California allows a \$500 nonrefundable long-term care credit (per applicable individual) that can be used by eligible caregivers against the net tax.

The credit is not allowed to any eligible caregiver whose adjusted gross income for the taxable year is equal to or greater than one hundred thousand dollars (\$100,000).

**Purpose**

Use this form to claim a \$500 credit for each applicable individual who is in need of long-term care and for whom the taxpayer is the eligible caregiver.

**Applicable Individual Requirements**

An applicable individual is an individual who has been certified in writing by a physician before April 15, 2004, as someone who has long-term care needs that will last for at least 180 consecutive days, a portion of which occurs within the 2003 taxable year.

The applicable individual must have been certified by a physician within the 39½ month period that ended on April 15, 2004, that the individual is an applicable individual. The taxpayer shall retain the physician certification and shall make that certification available to the Franchise Tax Board upon request.

An applicable individual must fall within one of the following three categories:

- The applicable individual is at least six years old and:
  - Is unable to perform at least three activities of daily living, due to a loss of functional capacity, without substantial assistance from another individual, or
  - Requires substantial supervision to protect that individual from threats to health and safety due to severe cognitive impairment and is unable to perform at least one activity of daily living.

Activities of daily living include bathing, eating, continence, toileting, dressing, and transferring.
- The applicable individual is at least two but less than six years old and is unable, due to loss of functional capacity, to perform at least two of the following activities without substantial assistance from another individual: eating, transferring, or mobility.

- The applicable individual is under two years old and requires specific durable medical equipment because of a severe health condition, or requires a skilled practitioner trained to address the individual's condition to be available if the individual's parents or guardians are absent.

**Eligible Caregiver Requirements**

A taxpayer shall be treated as an "eligible caregiver" for any taxable year with respect to the following individuals:

- The taxpayer;
- The taxpayer's spouse;
- An individual for whom the taxpayer is entitled to a dependent exemption credit; or
- An individual who meets the requirements in paragraph (c) above except for the gross income limitation. In lieu of the normal gross income limitation, the individual's gross income for the taxable year must be less than the sum of the federal exemption amount (\$3,050 for tax year 2003), plus the federal standard deduction amount (\$4,750 for tax year 2003) (a total of \$7,800), plus any additional federal standard deduction allowed for an individual who was aged 65 and/or blind at the close of the tax year. For tax year 2003, these amounts are \$950 per exemption for a married individual and \$1,150 per exemption for an unmarried individual who was not a surviving spouse.
- An individual who meets the requirements in paragraph (d) above except for the support test. In lieu of the taxpayer having provided more than half the support for the individual during the taxable year, the individual has as his or her principal place of abode the home of the taxpayer and (1) in the case of an individual who is an ancestor or descendant of the taxpayer or the taxpayer's spouse, is a member of the taxpayer's household for over half the taxable year, or (2) in the case of any other individual, is a member of the taxpayer's household for the entire taxable year.

**Limitations**

Only one caregiver can claim the Long-Term Care Credit for an applicable individual. If more than one person is an eligible caregiver for the same applicable individual, the taxpayer will be treated as the eligible caregiver if each person (other than the taxpayer) agrees not to claim the credit for the applicable individual.



**2003 Teacher Retention Credit****3505**

Attach to your California tax return.

Social security number

0010

Name(s) as shown on tax return

**CAUTION:** To compute this credit, you must first complete Form 540 through line 37 or Long Form 540NR through line 46.**Note:** Most filers only need to complete Section A. However, if you are married filing a joint tax return and both you and your spouse are teachers, each spouse must compute the credit separately. Complete Section A for yourself and Section B for your spouse.**Section A – Credit Computation — (Taxpayer)**Enter the year you received your Teaching Credential. **0020** Current California Teaching Credential No. **0030****Note:** Before you enter an amount on line 1, please see the instructions for "How the credit is computed."

- 1**
- Enter total tax computed on Form 540, line 37 or Long Form 540NR, line 46.

See instructions ..... **1** **0040**

- 2**
- Enter total taxable wages and salaries from teaching in California. See instructions .....
- 2**
- 0050**

- 3**
- Enter your adjusted gross income from Form 540 or Long Form 540NR, line 17.

See instructions ..... **3** **0060**

- 4**
- Divide the amount on line 2 by the amount on line 3. (Do not enter more than 1.00) .....
- 4**
- 0070**

- 5**
- Multiply the amount on line 1 by the percentage on line 4 .....
- 5**
- 0080**

- 6**
- Limitation – 50% (.50) .....
- 6**
- .50

- 7**
- Multiply the amount on line 5 by the limitation (.50) on line 6 .....
- 7**
- 0100**

- 8**
- Enter the amount based on years of service as a credentialed teacher

At least 4 years of service but less than 6 years of service ..... \$ 250

At least 6 years of service but less than 11 years of service ..... \$ 500

At least 11 years of service but less than 20 years of service ..... \$1,000

20 or more years of service ..... \$1,500 **8** **0110**

- 9 Allowable credit.**
- Enter the
- smaller**
- of the amount on line 7 or line 8. If you are married filing jointly and both you and your spouse are teachers, continue to Section B. Otherwise, see the Form 540 or Long Form 540NR instructions for more information about claiming the credit on your tax return .....
- 9**
- 0120**

**Section B – Credit Computation — (Spouse)**Enter the year you received your Teaching Credential. **0130** Current California Teaching Credential No. **0140**

- 1**
- Enter total tax computed on Form 540, line 37 or Long Form 540NR, line 46.

See instructions ..... **1** **0150**

- 2**
- Enter total taxable wages and salaries from teaching in California. See instructions .....
- 2**
- 0160**

- 3**
- Enter your adjusted gross income from Form 540 or Long Form 540NR, line 17.

See instructions ..... **3** **0170**

- 4**
- Divide the amount on line 2 by the amount on line 3. (Do not enter more than 1.00) .....
- 4**
- 0180**

- 5**
- Multiply the amount on line 1 by the percentage on line 4 .....
- 5**
- 0190**

- 6**
- Limitation – 50% (.50) .....
- 6**
- .50

- 7**
- Multiply the amount on line 5 by the limitation (.50) on line 6 .....
- 7**
- 0200**

- 8**
- Enter the amount based on years of service as a credentialed teacher

At least 4 years of service but less than 6 years of service ..... \$ 250

At least 6 years of service but less than 11 years of service ..... \$ 500

At least 11 years of service but less than 20 years of service ..... \$1,000

20 or more years of service ..... \$1,500 **8** **0210**

- 9 Allowable credit.**
- Enter the
- smaller**
- of the amount on line 7 or line 8 .....
- 9**
- 0220**

**Section C – Credit Computation — (Taxpayer and Spouse)**

- 10 Allowable credit if both spouses are teachers.**
- Add the amounts from Section A, line 9 and Section B, line 9.

See the Form 540 or Long Form 540NR instructions for more information about claiming the credit on your tax return ..... **10** **0230**

**2003 Child and Dependent Care Expenses Credit****3506**

Attach to your California Form 540, 540A, or Long Form 540NR.

Name(s) as shown on return

Social Security Number

**Part I Unearned Income and Other Funds Received in 2003.** See instructions

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT
<b>*0010</b>	<b>+0020</b>	<b>0030</b>	<b>0040</b>
<b>0050</b>	<b>0060</b>	<b>0070</b>	<b>0080</b>

**Part II Persons or Organizations Who Provided the Care – You must complete this part.** (If you need more space, attach a separate sheet.)

1 (a) Care provider's name Also check if provider is a person or an organization	(b) Address (number, street, apt. no., city, state, and ZIP Code)	(c) Identifying number (SSN or EIN)	(d) Telephone number	(e) Amount paid (See instructions)
<b>*0090</b>	<b>+0110</b>	<b>*+0130</b>	<b>+0150</b>	<b>+0160</b>
<b>+0092</b> <b>+0094</b> <input type="checkbox"/> Person <input type="checkbox"/> Organization	<b>+0120</b>	<b>+0140</b>	( )	
<b>0170</b>	<b>0190</b>	<b>0210</b>	<b>0230</b>	<b>0240</b>
<b>0172</b> <b>0174</b> <input type="checkbox"/> Person <input type="checkbox"/> Organization	<b>0200</b>	<b>0220</b>	( )	

Did you receive dependent care benefits? >>>>> No Complete Part III below.  
Yes Complete Part V before Part III.

**Part III Credit for Child and Dependent Care Expenses****2 Information about your qualifying person(s).** See instructions

(a) Qualifying person's name	(b) Qualifying person's social security number (See instructions)	(c) Qualifying person's date of birth (DOB) or if disabled	(d) Percentage of time spent in your home	(e) Qualified expenses you incurred and paid in 2003 for the qualifying person's care
First Last				
<b>*0250</b> <b>+0260</b>	<b>+0280</b> <b>+0285</b>	DOB: <b>+0290</b> Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>+0300</b>	<b>+0310</b>
<b>0320</b> <b>0330</b>	<b>0350</b> <b>0355</b>	DOB: <b>0360</b> Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>0370</b>	<b>0380</b>
<b>0390</b> <b>0400</b>	<b>0410</b> <b>0415</b>	DOB: <b>0420</b> Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>0430</b>	<b>0440</b>

3 Add the amounts in column (e) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Part V, enter the amount from line 30	3	<b>0570</b>
4 Enter YOUR <b>earned income</b>	4	<b>0580</b>
5 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions); <b>all others</b> , enter the amount from line 4	5	<b>0590</b>
6 Enter the <b>smallest</b> of line 3, line 4, or line 5	6	<b>0600</b>
7 Enter the decimal amount shown in the chart on page 3 of the instructions for line 7	7	<b>0610</b> X.
8 Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540A, line 30; Form 540, line 44; or Long Form 540NR, line 53	8	<b>0620</b>
9 Enter the decimal amount listed on the chart on page 3 of the instructions for line 9	9	<b>0630</b> X.
10 Multiply the amount on line 8 by the decimal amount on line 9	10	<b>0640</b>
11 Credit for prior year expenses paid in 2003. See instructions for line 11	11	<b>0650</b>
12 Add line 10 and line 11. Enter the amount here and on Form 540A, line 31, or Form 540, line 45. Long Form 540NR filers enter the amount here and continue to Part IV	12	<b>0660</b>

**Part IV Nonresident and Part-Year Residents**

13 Did you maintain your primary home in California for yourself and the qualifying person(s) during 2003? (See instructions) If "Yes" continue. If "No," <b>stop</b> . You <b>do not</b> qualify for the credit	13	<b>0670</b> <b>0680</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
14 Enter the percentage from Long Form 540NR, line 25a. (If your percentage is more than 1.00, enter 1.0000)	14	X <b>0700</b>
15 Multiply line 12 by line 14. Enter here and on Long Form 540NR, line 54	15	<b>0710</b>

**Part V Dependent Care Benefits**

<b>16</b> Enter the total amount of dependent care benefits you received for 2003. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2 .....	<b>16</b>	<b>0720</b>	
<b>17</b> Enter the amount forfeited, if any. See instructions .....	<b>17</b>	<b>0730</b>	
<b>18</b> Subtract line 17 from line 16 .....	<b>18</b>	<b>0740</b>	
<b>19</b> Enter the total amount of <b>qualified expenses</b> incurred in 2003 for the care of the <b>qualifying person(s)</b> . See instructions .....	<b>19</b>	<b>0750</b>	
<b>20</b> Enter the <b>smaller</b> of line 18 or line 19 .....	<b>20</b>	<b>0760</b>	
<b>21</b> Enter YOUR <b>earned income</b> .....	<b>21</b>	<b>0770</b>	
<b>22</b> If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); <b>all others</b> , enter the amount from line 21 .....	<b>22</b>	<b>0780</b>	
<b>23</b> Enter the <b>smallest</b> of line 20, line 21, or line 22 .....	<b>23</b>	<b>0790</b>	
<b>24</b> Excluded benefits. Enter here the <b>smaller</b> of the following: • The amount from line 23; or • \$5,000 (\$2,500 if married filing a separate return <b>and</b> you were required to enter your spouse's earned income on line 22) .....	<b>24</b>	<b>0800</b>	
<b>25</b> Taxable benefits. Subtract line 24 from line 18 .....	<b>25</b>	<b>0810</b>	
<b>26</b> Enter \$3,000 (\$6,000 if two or more qualifying persons) .....	<b>26</b>	<b>0820</b>	
<b>27</b> Enter the amount from line 24 .....	<b>27</b>	<b>0830</b>	
<b>28</b> Subtract the amount on line 27 from the amount on line 26. If zero or less, <b>stop</b> . You <b>do not qualify</b> for the credit. <b>Exception</b> – If you paid 2002 expenses in 2003, see instructions for line 11 .....	<b>28</b>	<b>0840</b>	
<b>29</b> Complete Part III, line 2. <b>Do not</b> include in column (e) any benefits shown on line 24 above. Add the amounts in column (e) and enter the total here .....	<b>29</b>	<b>0850</b>	
<b>30</b> Enter the <b>smaller</b> of line 28 or line 29. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12 .....	<b>30</b>	<b>0860</b>	

**Worksheet – Credit for 2002 Expenses Paid in 2003**

1) Enter your 2002 qualified expenses paid in 2002. If you did not claim the credit for these expenses on your 2002 return, get and complete a 2002 form FTB 3506 for these expenses. You may need to amend your 2002 return .....	<b>0910</b>
2) Enter your 2002 qualified expenses paid in 2003 .....	<b>0920</b>
3) Add the amounts on line 1 and line 2 .....	<b>0930</b>
4) Enter \$2,400 if care was for one qualifying person (\$4,800 for two or more) .....	<b>0940</b>
5) Enter any dependent care benefits received for 2002 and excluded from your income (from line 25 of 2002 form FTB 3506) .....	<b>0950</b>
6) Subtract amount on line 5 from amount on line 4 and enter the result .....	<b>0960</b>
7) Compare your and your spouse's earned income for 2002 and enter the smaller amount .....	<b>0970</b>
8) Compare the amounts on line 3, line 6, and line 7 and enter the smallest amount .....	<b>0980</b>
9) Enter the amount on your 2002 form FTB 3506, line 6. Important: If you were instructed on line 1 to get and complete a 2002 form FTB 3506, enter the amount from line 6 of that form .....	<b>0990</b>
10) Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, stop here. You cannot increase your credit by any previous year's expenses .....	<b>1000</b>
11) Enter your 2002 federal adjusted gross income (AGI) (from your 2002 Form 540, line 13; 540A, line 12b; or Long Form 540NR, line 13) .....	<b>1010</b>
12) 2002 federal AGI decimal amount (from 2002 form FTB 3506, instructions for line 7) .....	<b>1020</b>
13) Multiply line 10 by line 12 .....	<b>1030</b>
14) 2002 California AGI decimal amount (from 2002 form FTB 3605, instructions for line 9) .....	<b>1040</b>
15) Multiply line 13 by line 14. Enter the result here and on line 11 of your 2003 form FTB 3506 .....	<b>1050</b>



# Prison Inmate Labor Credit

# 3507

Attach to your California tax return.

Name(s) as shown on return

☐ Social security no. ☐ Corporation no. ☐ FEIN

0010

Business address (number and street)

PMB no.

Secretary of State file number

0020

0030

City or town

State

ZIP Code

0040

1	Total qualifying wages .....	1	0050
2	Multiply line 1 by 10% (.10) .....	2	0060
3	Pass-through prison inmate labor credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions .....	3	0070
4	Total available prison inmate labor credit. Add line 2 and line 3 .....	4	0080

**Caution:** Your credit may be limited. See the instructions for line 4.

**Note:** The employer must keep the approved joint venture agreement for audit purposes.

## General Information

### Private Mailbox (PMB) Number

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

### A Purpose

Use form FTB 3507 to figure and claim a credit for wages paid to prison inmates under an approved joint venture. Also use this form to claim pass-through prison inmate labor credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3507 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

### B Qualifications

California allows a credit equal to 10% of the wages paid to each prisoner who is employed under an approved joint venture.

The credit amount is based on wages paid to each qualifying employee during the taxable year for the duration of the contract agreement.

The credit applies only to wages paid pursuant to a contract agreement, between the Director of Corrections and the joint venture employer, executed on or before the day the individual begins work for the employer.

### C Limitations

S corporations may claim only 1/3 of the credit against the 1.5% entity-level tax (3.5% for financial S corporations). In addition, S corporations can pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity (a single member LLC [SMLLC] not recognized [disregarded] by California for tax purposes and treated as a sole proprietorship owned by an individual or a branch owned by a corporation), the credit amount received from the disregarded entity that can be utilized is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the taxpayer's regular tax figured without the income of the disregarded entity.

An SMLLC may be disregarded as an entity separate from its owner, subject to certain statutory provisions that recognize otherwise disregarded entities for certain purposes including the tax and fee of an LLC, the return filing requirements of an LLC, and the credit limitations previously mentioned. Get Form 568, Limited Liability Company Return of Income tax booklet, for more details.

This credit cannot reduce the minimum franchise tax (corporations and S corporations), the annual tax (limited partnerships, limited liability partnerships, and LLCs), the alternative minimum tax (corporations, exempt organizations, individuals, and fiduciaries), the built-in gains tax (S corporations), or the excess net passive income tax (S corporations). This credit cannot reduce regular tax below the tentative minimum tax (TMT). See Schedule P (100, 100W, 540, 540NR, or 541) for more information.

There is **no** provision for carryover of any unused credit to succeeding tax years and in no event can this credit be carried back and applied against a prior year's tax.

This credit is not refundable.

### Corporate Members of a Unitary or Combined Group

This credit cannot be allocated or otherwise transferred to another taxpayer, even if the other taxpayer is a member of a unitary or combined group or otherwise affiliated with the taxpayer who earned the credit.

## Specific Line Instructions

**Line 1** – Enter the total amount of qualifying wages paid or incurred under the provisions of the approved joint venture.

**Line 3** – If you received more than one pass-through credit from S corporations, estates or trusts, partnerships, or LLCs classified as partnerships, add the amounts and enter the total on line 3. Attach a schedule showing the names and identification numbers of the entities from which the credits were passed through to you.

**Line 4** – The amount of this credit that you can claim on your tax return may be further limited. Refer to the credit instructions in your tax booklet for more information. These instructions also explain how to claim this credit on your tax return. You must use credit code number **162** when you claim this credit. Also see General Information C, Limitations.

**2003 Solar Energy System Credit****3508****Attach to your California tax return.**

Name(s) as shown on return

☐ Social security ☐ Corporation number ☐ FEIN

Parcel or address where system is located

PMB no.

Secretary of State (SOS) file number

City or town

State

ZIP Code

**Part I**

If you answer "No" to any of the following seven questions, or if you are engaged in a line of business described in Sector 22 of the North American Industry Classification System (NAICS) Manual, stop here. You do not qualify for the Solar or Wind Energy System Credit. See General Information, Qualifications.

- 1 Did you purchase and install a solar or wind energy system in 2003 in California? ..... **0050** ☐ Yes ☐ **0060**
- 2 Is the solar or wind energy system either a photovoltaic or wind-driven system? ..... **0070** ☐ Yes ☐ **0080**
- 3 Is the rated peak generating capacity of the solar or wind energy system, installed on or after 1/1/01, 200,000 watts (200 kilowatts) or less? ..... **0082** ☐ Yes ☐ **0084**
- 4 Is the solar or wind energy system used for the individual function of generating electricity? ..... **0086** ☐ Yes ☐ **0088**
- 5 Is the solar or wind energy system primarily used to meet the taxpayer's energy needs? ..... **0090** ☐ Yes ☐ **0100**
- 6 Are all of the components of the solar or wind energy system certified by the California Energy Commission? ..... **0110** ☐ Yes ☐ **0120**
- 7 Does the solar or wind energy system come with a five-year warranty that protects against breakdown or undue degradation of electricity generation? ..... **0122** ☐ Yes ☐ **0124**

**Part II**

- 1 Enter the purchase and installation cost of the solar or wind energy system ..... **1** **0130**
- 2 Did you receive or have you been approved to receive any municipal, state, or federal financial incentives to offset the purchase or installation costs of the solar or wind energy system? ..... **0140** ☐ Yes ☐ **0150**
- 3 If your answer is "Yes" on line 2, enter the value of the financial incentives received or approved to be received. If no, enter -0- ... **3** **0160**
- 4 Subtract line 3 from line 1. .... **4** **0170**
- 5 Multiply the amount on line 4 by 15% (.15) ..... **5** **0180**

**Part III**

- 1 Enter the rated peak generating capacity, in watts, of the solar or wind energy system. Cannot exceed 200,000 watts (200 kilowatts) **1** **0190**
- 2 Applicable dollar amount ..... **2** **4.50**
- 3 Multiply the amount on line 1 by the amount on line 2 ..... **3** **0200**

**Part IV**

- 1 Enter the lesser of Part II, line 5 or Part III, line 3. This is your available credit. .... **1** **0210**
- 2 Enter the amount of credit claimed on your current tax return. See instructions. .... **2** **0220**
- 3 Credit carryover available for future years. Subtract line 2 from line 1 ..... **3** **0230**

**General Information**

For taxable years beginning on or after January 1, 2001, the California Personal Income Tax Law and the Corporation Tax Law allow a nonrefundable Solar or Wind Energy System Credit for certain approved photovoltaic or wind-driven solar or wind energy systems. The credit can be used by taxpayers against the net tax in an amount equal to the lesser of 15% (.15) of the cost paid or incurred for the purchase and installation of a solar or wind energy system after deducting the value of any municipal, state, or federally sponsored financial incentives, or the applicable dollar amount per rated watt of the solar or wind energy system.

**Note:** For taxable years beginning on or after January 1, 2004, and before January 1, 2006, the credit percentage will change to 7.5%.

**Purpose**

Use California form FTB 3508 to figure the Solar or Wind Energy System Credit. You claim the credit by completing and attaching form FTB 3508 to the tax return for the tax year you qualify for the credit. Form FTB 3508 must be filed with your tax return filed with the California Franchise Tax Board.

S corporations, estates or trusts, partnerships, and Limited Liability Companies (LLCs) classified as partnerships should complete form FTB 3508 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach form FTB 3508 to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**Description**

A Solar or Wind Energy System Credit will be allowed against the net tax in an amount equal to 15% of the cost paid or incurred after deducting the value of any municipal, state, or federal incentive for the purchase and installation of a solar or wind energy system, or the applicable dollar amount of \$4.50 per rated watt of the system. The lesser of the two is the allowable credit.

The tax credit is applicable to solar or wind energy systems with a rated peak generating capacity of 200 kilowatts or less. The 200 kilowatts size limitation applies to solar or wind energy systems installed on or after January 1, 2001, and does not apply to systems installed prior to this date. Systems installed prior to January 1, 2001, should not be considered in determining the rated peak generating capacity of systems installed after this date.



**2003**

# Credit for Prior Year Alternative Minimum Tax — Individuals or Fiduciaries

Attach to your California tax return.

**3510**

Name(s) as shown on return

Social security number or FEIN

**Part I Net Alternative Minimum Tax (AMT) on Exclusions****Section A – Form 540, Long Form 540NR, and Form 541 Filers**

1	Combine the amounts from your 2002 Schedule P (540 or 540NR), Part I, line 15 through line 18, and enter the result here. Schedule P (541) filers: see instructions	1	0020
2	Enter any adjustments and tax preference items treated as exclusions. See instructions	2	0030
3	AMT credit net operating loss (NOL) deduction. See instructions	3	SUSPENDED
4	Combine line 1 through line 3. If zero or less, enter -0- here and on line 13; see instructions. If you were married filing separately for 2002 and this amount is more than \$252,311, see instructions	4	0050
5	Enter the amount from your 2002 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 1. Schedule P (541) filers: enter \$32,556	5	0060
6	Enter the amount from your 2002 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 3. Schedule P (541) filers: enter \$122,087	6	0070
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8, then go to line 9. Otherwise, go to line 8	7	0080
8	Multiply line 7 by 25% (.25)	8	0090
9	Subtract line 8 from line 5. If zero or less, enter -0- here. If completing for a child under age 14, see instructions	9	0100
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 13. See instructions	10	0110
11	Tentative minimum tax on exclusions. Multiply line 10 by 7% (.07). 2002 Long Form 540NR filers: enter the result here and go to Section B	11	0120
12	Regular tax before credits. Enter the amount from your 2002 Schedule P (540), Part II, line 25; or Schedule P (541), Part III, line 9	12	0130
13	Net AMT on exclusions. Subtract line 12 from line 11. If zero or less, enter -0-. Enter the result here and go to Part II	13	0140

**Section B – Long Form 540NR Filers**

14	Enter the amount from line 4	14	0150
15	Enter the amount from your 2002 Schedule P (540NR), Part II, line 35	15	0160
16	Total AMT adjusted gross income on exclusions. Add line 14 and line 15	16	0170
17	Enter the amount from your 2002 Schedule P (540NR), Part II, line 28	17	0180
18	Enter any adjustments and preferences treated as an exclusion. See instructions	18	0190
19	California AMT net operating loss deduction	19	SUSPENDED
20	California AMT adjusted gross income on exclusions. Combine line 17 and line 18. Enter the result here. If you did not itemize deductions, enter the result here and on line 23, and skip line 21 and line 22	20	0200
21	AMT itemized deduction percentage on exclusions. Divide line 20 by line 16. Do not enter more than 1.0000	21	0210
22	Prorated AMT itemized deductions on exclusions. Multiply line 15 by line 21	22	0212
23	CA alternative minimum taxable income on exclusions. Subtract line 22 from line 20	23	0215
24	CA AMT rate on exclusions. Divide line 11 by line 4	24	0218
25	CA tentative minimum tax on exclusions. Multiply line 23 by line 24	25	0220
26	Regular Tax. Enter the amount from 2002 Schedule P (540NR), Part II, line 44	26	0230
27	Net AMT on exclusions. Subtract line 26 from line 25. If less than zero, enter -0-	27	0240

**Part II Credit Computation**

28	Enter the AMT from your 2002 Schedule P (540), Part II, line 26; Schedule P (540NR), Part II, line 45; or Schedule P (541), Part III, line 10. See instructions	28	0250
29	Net AMT on exclusions. Enter the amount from line 13. Long Form 540NR filers: enter the amount from Section B, line 27	29	0260
30	Adjusted net AMT. Subtract line 29 from line 28. If less than zero, enter as a negative amount	30	0270
31	Enter any carryover of unused AMT credit from 2002. See instructions	31	0280
32	Combine line 30 and line 31. See instructions	32	0290
33	Enter your 2003 regular tax from: Form 540, line 20; Long Form 540NR, line 24; or Form 541, line 21a	33	0300
34	Allowable credits. See instructions	34	0310
35	Subtract line 34 from line 33	35	0320
36	Enter your 2003 tentative minimum tax. See instructions	36	0330
37	Subtract line 36 from line 35. If zero or less, enter -0-	37	0340
38	Minimum tax credit. Enter the smaller of line 32 or line 37. Enter this amount here and in column (b) of Schedule P (540), Part III, line 11; Schedule P (540NR), Part III, line 11; or Schedule P (541), Part IV, line 10	38	0350
39	Subtract line 38 from line 32. This is the amount of your minimum tax credit carryover to 2004	39	0360

351003103

FTB 3510 2003

**2003 Low-Income Housing Credit****3521****Attach to your California tax return.**

Name(s) as shown on return

☐ Social security ☐ Corporation number ☐ FEIN

Building identification number (BIN)

Secretary of State file number

**0010****0020****Part I Credit Computation**

Has the eligible basis of any project or building decreased since you received form FTB 3521A from the California Tax Credit Allocation Committee?  
☐ Yes ☐ No If "Yes," complete Part III before continuing. See General Information C.

2 Current year credit for 2003. See instructions ..... 2 **0050**

3 Enter any affiliated corporation or pass-through low-income housing credits from other entities below. See instructions.

If you are a	Current year low-income housing credits from –	(a) Name of entity passing through the credit –	(b) Identification numbers – California corporation, FEIN, etc.	(c) Building identification number (BIN)	(d) Total amount of affiliated corporation or pass-through credit(s)
Corporation	FTB 3521, line 10 of the affiliated corporation				
Shareholder	Schedule K-1 (100S), line 12a	<b>0060</b>	<b>0070</b>	<b>0080</b>	<b>0090</b>
Beneficiary	Schedule K-1 (541), line 11d or line 11e	<b>0100</b>	<b>0110</b>	<b>0120</b>	<b>0130</b>
Partner or LLC member	Schedule K-1s (565, 568), line 13b	<b>0140</b>	<b>0150</b>	<b>0160</b>	<b>0170</b>

Total pass-through low-income housing credit. Add the amounts in column (d) ..... 3 **0180**

4 Current year low-income housing credit. Add line 2 and line 3 ..... 4 **0190**

5 Enter the amount of low-income housing credit on line 4 that is from passive activities. If none of the amount on line 4 is from passive activities, enter -0- ..... 5 **0200**

6 Subtract line 5 from line 4 ..... 6 **0210**

7 Enter the allowable low-income housing credit from passive activities. See instructions ..... 7 **0220**

8 Low-income housing credit carryover from prior year ..... 8 **0230**

9 Add line 6 through line 8 ..... 9 **0240**

10 **Corporations only:** Amount of low-income housing credit allocated to affiliated corporations:

Corporation name	California corporation number	Amount of credit allocated

Total amount of low-income housing credit allocated. If you are not a corporation, enter -0- ..... 10 **0250**

11 Total available low-income housing credit. Subtract line 10 from line 9. See instructions ..... 11 **0260**

**Caution:** This amount may be less than the amount on line 9 if your credit is limited by tentative minimum tax (TMT) or your tax liability. See instructions.

**Part II Carryover Computation**

12 Amount of low-income housing credit claimed on the current year tax return ..... 12 **0270**

13 Carryover to future years. Subtract line 12 from line 11 ..... 13 **0280**

**Part III Basis Recomputations.** Complete this part only if the basis in a project or building has decreased. Use additional sheets if necessary.

	(a) Building 1	(b) Building 2	(c) Total
14 Date building was placed in service (month/year) .....	<b>0290</b>	<b>0300</b>	
15 Building identification number .....	<b>0310</b>	<b>0320</b>	
16 Eligible basis of building. See General Information C .....	<b>0330</b>	<b>0340</b>	<b>0350</b>
17 Low-income portion (lesser of unit percentage or floor-space percentage). See instructions .....	<b>0360</b>	<b>0370</b>	
18 Qualified basis of low-income building. Multiply line 16 by line 17 .....	<b>0390</b>	<b>0400</b>	
19 Applicable percentage. See General Information B, 2 .....	<b>0420</b>	<b>0430</b>	
20 Multiply line 18 by line 19. See Specific Line Instructions for Part I, line 2 .....	<b>0450</b>	<b>0460</b>	<b>0470</b>



**2003 Research Credit****3523**

Attach to your California tax return.

Social security or California corporation no.

0010

Federal employer identification number (FEIN)

Name(s) as shown on return

Secretary of State file number

**Part I Credit Computation.** Read the instructions before completing this form.**Section A Regular Credit.** Skip this section and go to Section B, Alternative Incremental Credit, if you are electing the alternative incremental credit.

**Line 1 through line 4 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations). Individuals, estates, trusts, and partnerships, begin on line 5.**

1	Basic research payments paid or incurred during the taxable year. See instructions	1	0020	
2	Base period amount. See instructions	2	0030	
3	Subtract line 2 from line 1. If less than zero, enter -0-	3	0040	
4	Multiply line 3 by 24% (.24)	4	0050	
<b>Qualified research expenses paid or incurred.</b>				
5	Wages for qualified services. See instructions	5	0060	
6	Cost of supplies. See instructions	6	0070	
7	Rental or lease costs of computers. See instructions	7	0080	
8	Enter the applicable percentage of contract research expenses. See instructions	8	0090	
9	Total qualified research expenses. Add line 5 through line 8	9	0100	
10	Enter fixed-base percentage, but not more than 16% (.16). See instructions	10	0110	%
11	Enter average annual gross receipts. See instructions	11	0120	
12	Base amount. Multiply line 11 by the percentage on line 10	12	0130	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	0140	
14	Multiply line 9 by 50% (.50). See instructions	14	0150	
15	Enter the smaller of line 13 or line 14	15	0160	
16	Multiply line 15 by 15% (.15)	16	0170	
17 a	Regular credit. Add line 4 and line 16. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule that must be attached	17a	0180	
b	Reduced regular credit under IRC Section 280C(c). Multiply line 17a by:		@0185	
	<ul style="list-style-type: none"> <li>90.7% (.907) for individuals and estates or trusts;</li> <li>91.16% (.9116) for corporations; or</li> <li>98.5% (.985) for S corporations.</li> </ul>			
	Enter the reduced credit amount and write "Section 280C" on the dotted line to the left of the entry space	0200	17b	0190

**Section B Alternative Incremental Credit.** Skip this section if you completed Section A, Regular Credit.

Line 18 through line 21 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations).  
Individuals, estates, trusts, and partnerships, begin on line 22.

18	Basic research payments paid or incurred during the taxable year. See instructions	18	
19	Base period amount. See instructions	19	
20	Subtract line 19 from line 18. If less than zero, enter -0-	20	
21	Multiply line 20 by 24% (.24)	21	
<b>Qualified research expenses paid or incurred.</b>			
22	Wages for qualified services. See instructions	22	0250
23	Cost of supplies. See instructions	23	0260
24	Rental or lease costs of computers. See instructions	24	0270
25	Enter the applicable percentage of contract research expenses. See instructions	25	0280
26	Total qualified research expenses. Add line 22 through line 25	26	0290
27	Enter average annual gross receipts. See instructions	27	0300
28	Multiply line 27 by 1% (.01)	28	0310
29	Subtract line 28 from line 26	29	0320
30	Multiply line 27 by 1.5% (.015)	30	0330
31	Subtract line 30 from line 26. If zero or less, enter -0-	31	0340
32	Subtract line 31 from line 29. If zero or less, enter -0-	32	0350
33	Multiply line 27 by 2% (.02)	33	0360
34	Subtract line 33 from line 26. If zero or less, enter -0-	34	0370
35	Subtract line 34 from line 31. If zero or less, enter -0-	35	0380
36	Multiply line 32 by 1.49% (.0149)	36	0390
37	Multiply line 35 by 1.98% (.0198)	37	0400
38	Multiply line 34 by 2.48% (.0248)	38	0410
39 a	Alternative incremental credit. Add line 21, line 36, line 37, and line 38. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule that must be attached	39a	0420
b	Reduced alternative incremental credit under IRC Section 280C(c). Multiply line 39a by: <ul style="list-style-type: none"><li>• 90.7% (.907) for individuals and estates or trusts;</li><li>• 91.16% (.9116) for corporations; or</li><li>• 98.5% (.985) for S corporations.</li></ul> Enter the reduced credit amount and write "Section 280C" on the dotted line to the left of the entry space	39b	@0425 0440 0430
40	Pass-through research credit(s) from S corporations, estates, trusts, and partnerships. See instructions	40	0450
41	Current year research credit. If you did not elect the reduced credit under IRC Section 280C(c), add line 17a or line 39a to line 40 and enter the result here. If you elected the reduced credit under IRC Section 280C(c), add line 17b or line 39b to line 40 and enter the result here	41	0460
42	Enter the amount of credit on line 41 that is from passive activities. If none of the amount on line 41 is from passive activities, enter -0-	42	0470
43	Subtract line 42 from line 41	43	0480
44	Enter the allowable credit from passive activities. See instructions	44	0490
45	Non-passive activity credit carryover from prior year. See instructions	45	0500
46	Total available research credit. Add line 43 through line 45	46	0510
<b>Caution:</b> Your credit may be limited. See instructions for line 46.			

**Part II Carryover Computation.** Do not complete this part if you must file Schedule P (100, 100W, 540, 540NR, or 541).

47	Amount of research credit claimed on current year tax return. See line 46 instructions	47	0520
48	Credit carryover to future years. Subtract line 47 from line 46	48	0530

**2003****Investment Interest Expense Deduction**

Attach to Form 540, Long Form 540NR, or Form 541.

**3526**

Name(s) as shown on return

Social security number or FEIN

<b>1</b>	Investment interest expense paid or accrued in 2003. See instructions	<b>1</b>	<b>0010</b>
<b>2</b>	Disallowed investment interest expense from 2002 form FTB 3526, line 7. If zero or less, enter -0-	<b>2</b>	<b>0020</b>
<b>3</b>	Total investment interest expense. Add line 1 and line 2	<b>3</b>	<b>0030</b>
<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions	<b>4a</b>	<b>0032</b>
<b>4b</b>	Net gain from the disposition of property held for investment. See instructions	<b>4b</b>	<b>0035</b>
<b>4c</b>	Net capital gain from the disposition of property held for investment. See instructions	<b>4c</b>	<b>0040</b>
<b>4d</b>	Subtract line 4c from line 4b. If zero or less, enter -0-	<b>4d</b>	<b>0042</b>
<b>4e</b>	Enter all or part of the amount on line 4c that you elect to include in investment income. Do not include more than the amount on line 4b. See instructions	<b>4e</b>	<b>0044</b>
<b>4f</b>	Investment income. Add line 4a, line 4d, and line 4e	<b>4f</b>	<b>0046</b>
<b>5</b>	Investment expenses. See instructions	<b>5</b>	<b>0050</b>
<b>6</b>	Net investment income. Subtract line 5 from line 4f	<b>6</b>	<b>0060</b>
<b>7</b>	Disallowed investment interest expense to be carried forward to 2004. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	<b>0070</b>
<b>8</b>	Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9	<b>8</b>	<b>0080</b>
<b>9</b>	Enter the amount from federal Form 4952, line 8	<b>9</b>	<b>0082</b>
<b>10</b>	California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions.	<b>10</b>	<b>0084</b>

**General Information**

In general, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2001. However, there are continuing differences between California and federal law. It should be noted that California does not always conform to the entire provisions of a public law. California has conformed to some of the changes made to the IRC after January 1, 2001, including some provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (Public Law 107-16), the Victims of Terrorism Tax Relief Act of 2001 (Public Law 107-134), and the Job Creation and Worker Assistance Act of 2002 (Public Law 107-147). California has not conformed to any of the provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (Public Law 108-27).

For tax years beginning after December 31, 1992, under federal law, net capital gain from the disposition of property held for investment is excluded from investment income when figuring the investment interest limitation. However, taxpayers may elect to include in their investment income as much of their net capital gain investment income as they choose if they also reduce the amount of net capital gain eligible for the special federal capital gain tax rate. California conforms to this federal provision for tax years beginning on or after January 1, 1997.

This form allows you to make a separate California election to include net capital gain investment income in the calculation of the investment interest limitation. However, California does not have a special capital gain tax rate (all income is taxed at the same rate), and you should consider the effect on your California tax before making a separate

California election or applying the federal election for California purposes.

For taxable years beginning on or after January 1, 2002, California law was changed to clarify the method used to calculate loss carryovers, deferred deductions, and deferred income for nonresident and part-year resident taxpayers. This changed the tax computation to recognize those items, and established a new method to determine percentages for computing tax for all nonresidents and part-year residents. The nonresident tax forms (Long and Short Form 540NR) have been revised to more clearly show that nonresidents pay tax to California only on their California taxable income. For further information, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency.

**A Purpose**

Interest expense paid by an individual, estate, or trust on a loan allocable to property held for investment may not be fully deductible in the current year. Use form FTB 3526 to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

**B Who Must File**

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete and attach form FTB 3526 to your tax return.

**Exception:** You do not have to file form FTB 3526 if **all** of the following apply:

- Your only investment income was from interest or dividends.

- You have no other deductible expenses connected with the production of interest or dividends.
- Your investment interest expense is not more than your investment income.
- You have no disallowed investment interest expense from 2002.

**Specific Instructions**

Generally, California law for the investment interest expense deduction follows federal law. Get the instructions for federal Form 4952, Investment Interest Expense Deduction, for more information. Get federal Publication 550, Investment Income and Expenses, to determine your investment interest expense deduction if you have interest income or expense attributable to a working interest in oil or gas property or if you paid or accrued interest on a loan and you used the proceeds of the loan for more than one purpose.

**Line 1 – Investment Interest Expense**

Enter the investment interest paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment.

Include investment interest expense reported to you on Schedules K-1 (100S, 541, 565, or 568). Include amortization of bond premiums on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premiums against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

**2003 Manufacturers' Investment Credit****3535**

Attach to your California tax return.

Social security, California corporation, or  
entity identification (ID) number

Name(s) as shown on return

FEIN

**0010**

Secretary of State file number

Qualified Taxpayer's SIC Code Activity. **Caution:** See instructions.**0020****Part I Credit Computation.** See instructions before completing.**Property Type**

Enter a code number in column (b) for each type of property.

- 1 = Tangible personal property, IRC 1245(a)  
 2 = Computers and computer peripheral equipment  
 3 = Special purpose buildings and foundations  
 4 = Computer software

**Primary Use Code – See General Information G, Definitions**

Enter a code letter in column (b) for each item of property. Property must be primarily used for one of the following activities:

- A** = Manufacturing    **B** = Research and Development    **C** = Pollution Control    **D** = Maintenance, repair, measurement, or testing of qualified property  
**E** = Recycling    **F** = Fabricating    **G** = Refining    **H** = Processing  
**I** = Develop or manufacture prepackaged software or custom software    **J** = Special manufacturing/research (see instructions)

**Qualified Costs.** See Specific Line Instructions.

(a) Description of property	(b) Property Type and Primary use code	(c) SIC code for property's primary use	(d) Property leased? Y / N	(e) Date placed in service (mo./yr.)	(f) Amount of California sales or use tax paid	(g) Cost of property (Do not include sales or use tax paid)	(h) Capitalized direct labor costs allocated to property	(i) Total costs Add col. (g) and col. (h)	(j) Mandatory adjustments
1 *0030	+0040	+0050	+0060	+0070	+0080	+0090	+0100	+0110	+0120
0130	0140	0150	0160	0170	0180	0190	0200	0210	0220
0230	0240	0250	0260	0270	0280	0290	0300	0310	0320
0330	0340	0350	0360	0370	0380	0390	0400	0410	0420
2 Add the amounts in column (i) and column (j) .....	2	0430	0435						
3 Total tax year 2003 qualified costs. Subtract the amount on line 2, column (j) from line 2, column (i) .....	3	0440							
4 Multiply line 3 by 6% (.06) .....	4	0450							
5 Pass-through manufacturers' investment credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions.									

(a) Name of pass-through entity:	(b) Entity ID no., California corporation number, FEIN, etc.	(c) Amount of pass-through credit
*0460	+0470	+0480
0490	0500	0510
Total pass-through manufacturers' investment credit. Add the amounts in column (c) .....	5	0520
6 Add line 4 and line 5. This is your current year manufacturers' investment credit. <b>S corporations:</b> Go to line 7 below. <b>All others:</b> Skip line 7, and go to line 8 below .....	6	0530
7 <b>S corporations only:</b> Multiply line 6 by 1/3. See instructions .....	7	-----
8 Credit carryover from prior year(s). See instructions .....	8	0540
9 Total available credit. <b>S corporations:</b> Add line 7 and line 8. <b>All others:</b> Add line 6 and line 8 .....	9	0550
10 Enter the amount of credit claimed on current year tax return. <b>Caution:</b> Your credit may be limited. See instructions .....	10	0560
11 Credit carryover available for future years. Subtract line 10 from line 9. <b>Caution:</b> your credit carryover on line 11 could be limited. See Part II. ....	11	0570

**Part II Credit Use and Carryover Periods.** See instructions.**8-Year Carryover Period**

(a) Year	(b) Credit generated in current year	(c) Prior year(s) carryover amount	(d) Amount used in 2003	(e) Credit carryover to future years
1 1994 & 1995		0610	0620	
2 1996		0650	0660	0670
3 1997		0672	0674	0676
4 1998		0690	0692	0694
5 1999		0695	0697	0699
6 2000		0700	0702	0704
7 2001		0720	0722	0724
8 2002		0740	0742	0744
9 2003	0746		0747	0748
10 Total	0760	0762	0764	0766

**10-Year Carryover Period** (Small businesses only)

(a) Year	(b) Credit generated in current year	(c) Prior year(s) carryover amount	(d) Amount used in 2003	(e) Credit carryover to future years
11 1994 & 1995		0900	0910	0920
12 1996		0940	0950	0960
13 1997		0962	0963	0964
14 1998		0966	0967	0968
15 1999		0969	0970	0971
16 2000		0972	0980	0990
17 2001		0992	0994	0996
18 2002		0997	0998	0999
19 2003	1001		1002	1003
20 Total	1005	1010	1020	1030

**Part III Credit Recapture.** See instructions.

(a) Property description	(b) Recapture code	(c) Credit recapture
1 *1400	+1410	+1415
1420	1430	1435
1440	1450	1455
1460	1470	1475
1480	1490	1500
2 Total recapture amount. Add the amounts in column (c). See instructions	2	1600

**2003 Credit Carryover Summary****3540**

Attach to your California tax return.

**You do not need to complete this form if you file Schedule P (100, 100W, 540, 540NR, or 541).**☐ Social security ☐ Corporation number ☐ FEIN**0010**

Name(s) as shown on return

Secretary of State file number

Code	Name of repealed credit	(a) Credit carryover available from prior years	(b) Credit carryover used this year	(c) Credit carryover to future years
184	Political Contributions	<b>0020</b>	<b>0030</b>	<b>0040</b>
171	Ridesharing Caution: See instructions for Code 171.	<b>0050</b>	<b>0060</b>	<b>0070</b>
178	Water Conservation	<b>0080</b>	<b>0090</b>	<b>0100</b>
179	Solar Pump	<b>0110</b>	<b>0120</b>	<b>0130</b>
182	Energy Conservation	<b>0140</b>	<b>0150</b>	<b>0160</b>
186	Residential Rental and Farm Sales	<b>0170</b>	<b>0180</b>	<b>0190</b>
201	Technological Property Contribution			
202	Contribution of Computer Software			
175	Agricultural Products	<b>0200</b>	<b>0210</b>	<b>0220</b>
180	Solar Energy	<b>0230</b>	<b>0240</b>	<b>0250</b>
181	Commercial Solar Energy	<b>0260</b>	<b>0270</b>	<b>0280</b>
185	Orphan Drug	<b>0290</b>	<b>0300</b>	<b>0310</b>
161	Young Infant	<b>0320</b>	<b>0330</b>	<b>0340</b>
196	Commercial Solar Electric System	<b>0350</b>	<b>0360</b>	<b>0370</b>
160	Low-Emission Vehicles	<b>0380</b>	<b>0390</b>	<b>0400</b>
174	Recycling Equipment	<b>0410</b>	<b>0420</b>	<b>0430</b>
191	Employer Ridesharing (Large Employer)	<b>0440</b>	<b>0450</b>	<b>0460</b>
192	Employer Ridesharing (Small Employer)	<b>0470</b>	<b>0480</b>	<b>0490</b>
193	Employer Ridesharing (Public Transit Passes)	<b>0500</b>	<b>0510</b>	<b>0520</b>
194	Employee Ridesharing	<b>0530</b>	<b>0540</b>	<b>0550</b>
159	Los Angeles Revitalization Zone (LARZ) Hiring and Sales or Use Tax	<b>0560</b>	<b>0570</b>	<b>0580</b>
200	Salmon and Steelhead Trout Habitat Restoration	<b>0590</b>	<b>0600</b>	<b>0610</b>



**2003 Enhanced Oil Recovery Credit****3546**

Attach to your California tax return.

☐ Social security ☐ Corporation number ☐ FEIN**0010**

Name(s) as shown on return

Secretary of State file number

**Credit Computation**

1	Qualified enhanced oil recovery costs. See instructions .....	1	<b>0020</b>
2	Current year credit. Multiply line 1 by 5% (.05) .....	2	<b>0030</b>
3	Pass-through enhanced oil recovery credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions .....	3	<b>0040</b>
4	Total current year enhanced oil recovery credit. Add line 2 and line 3 .....	4	<b>0050</b>
5	Credit carryover from a prior year(s). See instructions .....	5	<b>0060</b>
6	Total available enhanced oil recovery credit. Add line 4 and line 5 .....	6	<b>0070</b>
7	Enter the amount of credit claimed on the current year tax return .....	7	<b>0080</b>
<b>Caution:</b> This amount may be less than the amount on line 6 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 7.			
8	Credit carryover available for future years. Subtract line 7 from line 6 .....	8	<b>0090</b>

**General Information**

California allows an enhanced oil recovery credit which is similar to the federal enhanced oil recovery credit under Internal Revenue Code (IRC) Section 43, with exceptions. Unless specifically identified otherwise, references in these instructions are to the IRC as of January 1, 2001, and to the California Revenue and Taxation Code (R&TC).

**A Purpose**

Use form FTB 3546 to figure and claim the enhanced oil recovery credit for enhanced oil recovery projects located within California. Also use this form to claim pass-through enhanced oil recovery credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3546 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**B Description**

The California enhanced oil recovery credit is available for taxable years beginning on or after January 1, 1996. The tentative enhanced oil recovery credit is equal to 5% (representing 1/3 of the federal enhanced oil recovery credit) of the qualified enhanced oil recovery costs for qualified oil recovery projects located within California. See General Information F, Limitations, for further limitations on the enhanced oil recovery credit.

**C California and Federal Differences**

The federal enhanced oil recovery credit under IRC Section 43 and the California enhanced oil recovery credit under R&TC Sections 17052.8 and 23604 are generally the same, except that:

1. The California credit is equal to **5%** of the qualified enhanced oil recovery costs for qualified oil recovery projects **located within California**, as opposed to the federal credit which is equal to 15% of the qualified enhanced oil recovery costs for qualified oil recovery projects located within the United States, including the seabed and subsoil adjacent to the territorial waters of the United States as defined under IRC Section 638(1).
2. California **does not allow** the enhanced oil recovery credit for the following taxpayers:
  - Taxpayers who are **retailers of oil or natural gas** that directly (or through a related person) sell oil or natural gas, excluding bulk sales of aviation fuels to the Department of Defense. See IRC Sections 613A(d)(2) and 613A(d)(3) for more information.
  - Taxpayers (or related persons) who are **refiners of crude oil and, on any day during the taxable year, whose daily refinery output exceeded 50,000 barrels. See IRC Section 613A(d)(4) for more information.**
3. The California credit may be carried over for 15 years and is subject to limitations described in General Information F, Limitations. The federal credit is part of the general business credit subject to the limitations imposed by IRC Section 38.

**D Definitions**

**Qualified enhanced oil recovery costs** means:

1. Any amount paid or incurred during the taxable year for tangible property located within California:
  - That is an integral part of a qualified enhanced oil recovery project in California; and
  - For which depreciation (or amortization) is allowable.
2. Any intangible drilling and development costs:
  - That are paid or incurred in connection with a qualified enhanced oil recovery project located within California; and
  - For which the taxpayer may make an election to capitalize and amortize such costs under IRC Section 263(c) and R&TC Sections 17201 and 24423.
3. Any qualified tertiary injectant expenses paid or incurred in connection with a qualified enhanced oil recovery project located within California.

**Note:** For California Personal Income Tax Law and Corporation Tax Law purposes, tertiary injectant costs must be capitalized and deducted through depreciation because California has not conformed to the provisions of IRC Section 193.

**Qualified enhanced oil recovery project** means any project **located within California** involving the application of one or more tertiary recovery methods defined in IRC Section 193(b)(3), and mentioned below, that can reasonably be expected to result in more than an insignificant increase in the amount of crude oil recovery.



**2003****Donated Agricultural Products Transportation Credit****3547**

Attach to your California tax return.

Name(s) as shown on tax return

☐ Social security ☐ Corporation number ☐ FEIN

Business address (number and street)

PMB no.

Secretary of State file number

City or town

State

ZIP Code

1	Eligible transportation costs. See instructions .....	1	<b>0050</b>
2	Current year credit. Multiply line 1 by 50% (.50) .....	2	<b>0060</b>
3	Pass-through donated agricultural products transportation credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions .....	3	<b>0070</b>
4	Total current year donated agricultural products transportation credit. Add line 2 and line 3 .....	4	<b>0080</b>
5	Credit carryover from a prior year .....	5	<b>0090</b>
6	Total available donated agricultural products transportation credit. Add line 4 and line 5 .....	6	<b>0100</b>
7	Enter the amount of credit claimed on your current year tax return ..... <b>Caution:</b> This amount may be less than the amount on line 6 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 7.	7	<b>0110</b>
8	Credit carryover available for future years. Subtract line 7 from line 6 .....	8	<b>0120</b>

**General Information**

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2001, and to the California Revenue and Taxation Code (R&TC).

**Private Mailbox (PMB) Number**

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

**A Purpose**

Use form FTB 3547 to figure and claim the donated agricultural products transportation credit, pursuant to R&TC Sections 17053.12 and 23608. Also use this form to claim pass-through donated agricultural products transportation credits received from S corporations, estates or trusts, or partnerships.

S corporations, estates or trusts, partnerships, and limited liability companies classified as partnerships should complete form FTB 3547 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**B Description**

For taxable years beginning on or after January 1, 1996, the amount of the credit allowed is 50% of the eligible transportation costs paid or incurred by the taxpayer in connection with the transportation of any donated agricultural product.

**C Qualifications**

To qualify for this credit, you must be engaged in the business of processing, distributing, or selling agricultural products. You may claim the credit for eligible transportation costs paid or incurred in connection with the donation of any agricultural product to a nonprofit charitable organization.

**Certification**

You must receive a certificate from the nonprofit charitable organization certifying that your agricultural product donation is in accordance with the provisions of the California Food and Agricultural Code. You should retain this certificate and provide a copy to the Franchise Tax Board upon request.

**D Definitions**

**Agricultural product** – Any fowl, animal, vegetable or other stuff, product, or article which is customary, or proper food for human beings.

**Nonprofit charitable organization** – A charitable organization that has exempt status under IRC Section 501(c)(3) or R&TC Section 23701d.

**Transportation costs** – Reasonable transportation or travel expenses (including meals) incurred in performing services away from home for qualified organizations if no significant element of personal pleasure, recreation, or vacation is involved. Parking fees and tolls may be included in the actual transportation costs; however,

**2003 Disabled Access Credit for Eligible Small Businesses****3548**

Attach to your California tax return.

Name(s) as shown on return

☐ Social security ☐ Corporation number ☐ FEIN

Address of facility (number and street)

PMB no.

Secretary of State file number

City or town

State

ZIP Code

1	Eligible access expenditures. See instructions	1	0040
2	Maximum amount of eligible access expenditures	2	\$250 00
3	Enter the smaller of line 1 or line 2	3	0060
4	Current year credit. Multiply line 3 by 50% (.50)	4	0070
5	Pass-through disabled access credit(s) from Schedule(s) K-1 (100S, 541, 565, or 568). See instructions	5	0080
6	Total current year disabled access credit. Add line 4 and line 5, but do not enter more than \$125	6	0090
7	Credit carryover from prior year	7	0094
8	Total available disabled access credit. Add line 6 and line 7	8	0097
9	Enter the amount of credit claimed on the current year tax return	9	0100
<b>Caution:</b> This amount may be less than the amount on line 8 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 9.			
10	Credit carryover available for future years. Subtract line 9 from line 8	10	0110

**General Information**

California allows a disabled access credit that is similar to the federal disabled access credit under Internal Revenue Code (IRC) Section 44, with exceptions. Unless specifically identified otherwise, references in these instructions are to the IRC as of January 1, 2001, and to the California Revenue and Taxation Code (R&TC).

**Private Mailbox (PMB) Number**

If you lease a private mailbox (PMB) from a private business, rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

**A Purpose**

Eligible small businesses use form FTB 3548 to figure and claim a credit for expenditures to provide access to disabled individuals. Also use this form to claim pass-through disabled access credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships. Attach this form to your California tax return.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3548 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, Form 541, Form 565, or Form 568. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568).

**B Description**

The amount of California credit allowed an eligible small business is 50% of the qualified expenditures that do not exceed \$250 per taxable year. The maximum credit per eligible small business per taxable year is \$125.

**C California and Federal Differences**

The federal disabled access credit under IRC Section 44 and the California disabled access credit under R&TC Sections 17053.42 and 23642 are generally the same, except that:

- The California credit is based on 50% of the eligible access expenditures up to \$250. The federal credit is based on 50% of the eligible access expenditures that exceed \$250 up to a maximum of \$10,250.
- The California credit may be carried over until exhausted. The federal credit is one of the general business credits subject to the limitations imposed by IRC Section 38.

**D Qualifications**

To qualify for the disabled access credit, you must be an **eligible small business** that complies with the federal Americans with Disabilities Act of 1990 (Public Law 101-336) by paying or incurring eligible access expenditures for taxable years beginning on or after January 1, 1996.

**E Definitions**

**Eligible small business** means any business or person that:

- Had gross receipts for the preceding taxable year that did not exceed \$1 million, **or** if gross receipts exceeded \$1 million, employed no more than 30 full-time employees during the preceding taxable year; **and**
- Elects to claim the disabled access credit for the taxable year by filing form FTB 3548.

For purposes of the definition of an eligible small business:

- Gross receipts are reduced by returns and allowances made during the taxable year.
- An employee is considered full-time if employed at least 30 hours per week for 20 or more calendar weeks in the taxable year.

**2003 Enterprise Zone Employee Credit****3553**

Attach to your California tax return.

Name(s) as shown on return

Social security number

**Step 1: Complete the Enterprise Zone Employee Credit Qualification Checklist on page 2 of the instructions to see if you qualify to take this credit.****Step 2: Complete the form below to figure your available credit.**

<b>1</b>	Enter the total amount of wages you earned working in an enterprise zone. Do not enter more than \$10,500 .....	<b>1</b>	<b>0010</b>	
<b>2</b>	If you file a joint return, enter the total amount of wages your spouse earned working in an enterprise zone. Do not enter more than \$10,500 .....	<b>2</b>	<b>0020</b>	
<b>3</b>	Add line 1 and line 2 .....	<b>3</b>	<b>0030</b>	
<b>4</b>	Multiply the amount on line 3 by 5% (.05) .....	<b>4</b>	<b>0040</b>	
<b>5</b>	Enter the amount from Form 540 or Long Form 540NR, line 17 .....	<b>5</b>	<b>0050</b>	
<b>6</b>	If the amount on line 5 is: • Equal to or less than the amount on line 3, enter -0- here and skip to line 10; or • More than the amount on line 3, enter the amount from line 3 .....	<b>6</b>	<b>0060</b>	
<b>7</b>	Subtract line 6 from line 5 .....	<b>7</b>	<b>0070</b>	
<b>8</b>	Multiply line 7 by 9% (.09) .....	<b>8</b>	<b>0080</b>	
<b>9</b>	Subtract line 8 from line 4. If the result is zero or less, <b>STOP</b> . You do not qualify for this credit .....	<b>9</b>	<b>0090</b>	
<b>10</b>	Enter the total amount of enterprise zone wages. See instructions .....	<b>10</b>	<b>0100</b>	
<b>11</b>	Enter the total amount of employee business expenses that you paid relating to your work in the enterprise zone. See instructions .....	<b>11</b>	<b>0110</b>	
<b>12</b>	Net enterprise zone wage income. Subtract line 11 from line 10 .....	<b>12</b>	<b>0120</b>	
<b>13</b>	Enter the amount of tax for the amount on line 12. See instructions .....	<b>13</b>	<b>0130</b>	
<b>14</b>	Total available enterprise zone employee credit. Enter the smaller of line 9 or line 13. If you entered zero (0) on line 6 and skipped to line 10, enter the smaller of line 4 or line 13. .... <b>Caution:</b> Your credit may be limited. See the instructions for line 14.	<b>14</b>	<b>0140</b>	

**2003****Tax Computation for Children Under Age 14  
with Investment Income****3800**

Attach ONLY to the child's Form 540 or Long Form 540NR

Child's name as shown on return

**0010**

Child's social security number

**0020**

Parent's name (first, initial, and last). (Caution: See instructions before completing.)

**0030**

Parent's social security number

**0040**

Parent's filing status (check one):

☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er) **0050**Enter number of exemptions claimed on parent's return ..... **0060** ☐**Part I Child's net investment income****1** Enter the child's investment income, such as taxable interest, ordinary dividends, and capital gains.See instructions. If this amount is \$1,500 or less, stop here; do not file this form ..... **1 0070****2** If the child DID NOT itemize deductions on Form 540 or Long Form 540NR, enter \$1,500. If the child ITEMIZEDdeductions, see instructions ..... **2 0080****3** Subtract line 2 from line 1. If zero or less, stop here; do not complete the rest of this form but ATTACHit to the child's return ..... **3 0090****4** Enter the child's **taxable** income from Form 540, line 19 or **total taxable** income from Long Form 540NR, line 19 ..... **4 0100****5** Net investment income. Enter the **smaller** of line 3 or line 4 ..... **5 0110****Part II Tentative tax based on the tax rate of the parent listed above****6** Enter the parent's **taxable** income from Form 540, line 19; Form 540A, line 16; TeleFile Tax Record,in the box labeled "Taxable Income;" or **total taxable** income from Long or Short Form 540NR, line 19 ..... **6 0120****7** Enter the total net investment income, if any, from form(s) FTB 3800, line 5, of ALL OTHER children of theparent identified above. **Do not** include the amount from line 5 above ..... **7 0130****8** Add line 5 through line 7 ..... **8 0140****9** Enter the tax on the amount on line 8 based on the **parent's** filing status. Use the tax table or tax rate schedules foundin the 2003 instructions for Forms 540 or 540A. Long or Short Form 540NR filers, see instructions ..... **9 0150****10** Enter the parent's tax from Form 540, line 20; Form 540A, line 17; or TeleFile Tax Record, box labeled "Tax Amount."Long or Short Form 540NR filers, see instructions. Do not include any tax from FTB 3803 ..... **10 0160****11** Subtract line 10 from line 9. If you did not enter an amount on line 7, then enter the amount fromline 11 on line 13 and skip line 12a and line 12b ..... **11 0170****12 a** Add line 5 and line 7 ..... **12a 0180****b** Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) ..... **12b X 0190****13** Multiply line 11 by the decimal amount on line 12b ..... **13 0200****Part III Child's tax****Note:** If the amounts on line 4 and line 5 above are the same, go to line 16.**14** Subtract line 5 from line 4 ..... **14 0210****15** Enter the tax on the amount on line 14 based on the **child's** filing status. Use the tax table or tax rate schedules foundin the 2003 instructions for Form 540. Long Form 540NR filers, see instructions ..... **15 0220****16** Add line 13 and line 15 ..... **16 0230****17** Enter the tax on the amount on line 4 based on the **child's** filing status. Use the tax table or tax rate schedules foundin the 2003 instructions for Form 540. Long Form 540NR filers, see instructions ..... **17 0240****18** Compare the amounts on line 16 and line 17. Enter the **larger** of the two amounts here and on the child's Form 540,line 20. Also fill in the circle labeled "FTB 3800" on the child's tax return. Long Form 540NR filers, see instructions ... **18 0250**

**2003****Passive Activity Loss Limitations**

Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S corporations).

**3801**

Name(s) as shown on return

Social security no., Calif. corporation no., or FEIN

**Part I 2003 Passive Activity Loss****Caution:** See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts.**Rental Real Estate Activities with Active Participation**

<b>1a</b> Activities with net income from Worksheet 1, column (a) .....	<b>1a</b>	<b>0010</b>		
<b>1b</b> Activities with net loss from Worksheet 1, column (b) .....	<b>1b</b>	( <b>0020</b> )		
<b>1c</b> Prior year unallowed losses from Worksheet 1, column (c). See instructions ..	<b>1c</b>	( <b>0030</b> )		
<b>1d</b> Combine line 1a, line 1b, and line 1c .....	<b>1d</b>		<b>0040</b>	

**All Other Passive Activities**

<b>2a</b> Activities with net income from Worksheet 2, column (a) .....	<b>2a</b>	<b>0050</b>		
<b>2b</b> Activities with net loss from Worksheet 2, column (b) .....	<b>2b</b>	( <b>0060</b> )		
<b>2c</b> Prior year unallowed losses from Worksheet 2, column (c). See instructions ..	<b>2c</b>	( <b>0070</b> )		
<b>2d</b> Combine line 2a, line 2b, and line 2c .....	<b>2d</b>		<b>0080</b>	
<b>3</b> Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions .....	<b>3</b>		<b>0090</b>	

**Part II Special Allowance for Rental Real Estate with Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions.

<b>4</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 3 .....	<b>4</b>	<b>0100</b>		
<b>5</b> Enter \$150,000. If married filing a separate return, see instructions .....	<b>5</b>	<b>0110</b>		
<b>6</b> Enter federal modified adjusted gross income, but not less than zero. See instructions. <b>Note:</b> If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 .....	<b>6</b>	<b>0120</b>		
<b>7</b> Subtract line 6 from line 5 .....	<b>7</b>	<b>0130</b>		
<b>8</b> Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000 .....	<b>8</b>	<b>0140</b>		
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8 .....	<b>9</b>	<b>0150</b>		

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, from line 1a and line 2a and enter the total .....	<b>10</b>	<b>0160</b>		
<b>11</b> <b>Total losses allowed from all passive activities for 2003.</b> Add line 9 and line 10. See the instructions on Side 2 to find out how to report the losses on your tax return .....	<b>11</b>	<b>0170</b>		

# California Worksheets

Attach this page to your California tax return.

## California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
<b>*0190</b>	<b>+0200</b>	<b>+0210</b>	<b>+0220</b>	<b>+0230</b>	<b>+0240</b>
<b>0250</b>	<b>0260</b>	<b>0270</b>	<b>0280</b>	<b>0290</b>	<b>0300</b>
<b>0310</b>	<b>0320</b>	<b>0330</b>	<b>0340</b>	<b>0350</b>	<b>0360</b>
<b>0370</b>	<b>0380</b>	<b>0390</b>	<b>0400</b>	<b>0410</b>	<b>0420</b>
<b>0430</b>	<b>0440</b>	<b>0450</b>	<b>0460</b>	<b>0470</b>	<b>0480</b>
<b>0490</b>	<b>0500</b>	<b>0510</b>	<b>0520</b>	<b>0530</b>	<b>0540</b>
<b>0550</b>	<b>0560</b>	<b>0570</b>	<b>0580</b>	<b>0590</b>	<b>0600</b>

## California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the passive or nonpassive character of the activity for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
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(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
<b>*0610</b>	<b>+0620</b>	<b>+0630</b>	<b>+0640</b>	If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 12, column C.
<b>0650</b>	<b>0660</b>	<b>0670</b>	<b>0680</b>	
<b>0690</b>	<b>0700</b>	<b>0710</b>	<b>0720</b>	
<b>0730</b>	<b>0740</b>	<b>0750</b>	<b>0760</b>	
<b>0770</b>	<b>0780</b>	<b>0790</b>	<b>0800</b>	
<b>0810</b>	<b>0820</b>	<b>0830</b>	<b>0840</b>	If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 12, column B.
<b>0850</b>	<b>0860</b>	<b>0870</b>	<b>0880</b>	
<b>Total</b> .....		1(c) <b>0890</b>	1(d)* <b>0900</b>	1(e) <b>0910</b>

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
<b>*0920</b>	<b>+0930</b>	<b>+0940</b>	<b>+0950</b>	If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 17, column C.
<b>0960</b>	<b>0970</b>	<b>0980</b>	<b>0990</b>	
<b>1000</b>	<b>1010</b>	<b>1020</b>	<b>1030</b>	
<b>1040</b>	<b>1050</b>	<b>1060</b>	<b>1070</b>	
<b>1080</b>	<b>1090</b>	<b>1100</b>	<b>1110</b>	
<b>1120</b>	<b>1130</b>	<b>1140</b>	<b>1150</b>	If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 17, column B.
<b>1160</b>	<b>1170</b>	<b>1180</b>	<b>1190</b>	
<b>Total</b> .....		2(c) <b>1200</b>	2(d)** <b>1210</b>	2(e) <b>1220</b>

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
<b>*1230</b>	<b>+1240</b>	<b>+1250</b>	<b>+1260</b>	If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 18, column C.
<b>1270</b>	<b>1280</b>	<b>1290</b>	<b>1300</b>	
<b>1310</b>	<b>1320</b>	<b>1330</b>	<b>1340</b>	
<b>1350</b>	<b>1360</b>	<b>1370</b>	<b>1380</b>	
<b>1390</b>	<b>1400</b>	<b>1410</b>	<b>1420</b>	
<b>1430</b>	<b>1440</b>	<b>1450</b>	<b>1460</b>	If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 18, column B.
<b>1470</b>	<b>1480</b>	<b>1490</b>	<b>1500</b>	
<b>Total</b> .....		3(c) <b>1510</b>	3(d)*** <b>1520</b>	3(e) <b>1530</b>

\* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 12.

\*\* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 17.

\*\*\* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), column A, line 18.



**2003 Passive Activity Credit Limitations****3801-CR****Attach to Form 540, Long Form 540NR, Form 541, or Form 100S.**

Name(s) as shown on return

Social security no., Calif. corporation no., or FEIN

**Part I 2003 Passive Activity Credits****Caution:** Complete Worksheets 1, 2, 3, and 4 in the instructions for federal Form 8582-CR, Passive Activity Credit Limitations using California amounts. If you have credits from a publicly traded partnership, see the instructions for Part V, "Credits from Publicly Traded Partnerships (PTPs)."**Credits From Rental Real Estate Activities with Active Participation**

<b>1 a</b> Credits from federal Worksheet 1, column (a) .....	<b>1a</b>	<b>0010</b>		
<b>b</b> Prior year unallowed credits from federal Worksheet 1, column (b) .....	<b>1b</b>	<b>0020</b>		
<b>c</b> Add line 1a and line 1b .....	<b>1c</b>	<b>0030</b>		

**Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990)**

See the instructions for line 2a through line 2c

<b>2 a</b> Credits from federal Worksheet 2, column (a) .....	<b>2a</b>	<b>0040</b>		
<b>b</b> Prior year unallowed credits from federal Worksheet 2, column (b) .....	<b>2b</b>	<b>0050</b>		
<b>c</b> Add line 2a and line 2b .....	<b>2c</b>	<b>0060</b>		

**Low-Income Housing Credits for Property Placed in Service After 1989**

See the instructions for line 3a through line 3c.

<b>3 a</b> Credits from federal Worksheet 3, column (a) .....	<b>3a</b>	<b>0070</b>		
<b>b</b> Prior year unallowed credits from federal Worksheet 3, column (b) .....	<b>3b</b>	<b>0080</b>		
<b>c</b> Add line 3a and line 3b .....	<b>3c</b>	<b>0090</b>		

**All Other Passive Activity Credits**

See the instructions for line 4a through line 4c.

<b>4 a</b> Credits from federal Worksheet 4, column (a) .....	<b>4a</b>	<b>0100</b>		
<b>b</b> Prior year unallowed credits from federal Worksheet 4, column (b) .....	<b>4b</b>	<b>0110</b>		
<b>c</b> Add line 4a and line 4b .....	<b>4c</b>	<b>0120</b>		
<b>5</b> Add line 1c, line 2c, line 3c, and line 4c .....	<b>5</b>	<b>0130</b>		
<b>6</b> Enter the tax attributable to net passive income. See instructions .....	<b>6</b>	<b>0140</b>		
<b>7</b> Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see the instructions .....	<b>7</b>	<b>0150</b>		

**Part II Special Allowance for Rental Real Estate Activities with Active Participation****Note:** Complete Part II if you have an amount on line 1c; otherwise, go to Part III.

<b>8</b> Enter the smaller of line 1c or line 7 .....	<b>8</b>	<b>0160</b>		
<b>9</b> Enter \$150,000 (\$75,000 if married filing a separate return and you lived apart for the entire year). See instructions .....	<b>9</b>	<b>0170</b>		
<b>10</b> Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 10 is equal to or more than line 9, skip line 11 through line 15 and enter -0- on line 16 .....	<b>10</b>	<b>0180</b>		
<b>11</b> Subtract line 10 from line 9 .....	<b>11</b>	<b>0190</b>		
<b>12</b> Multiply line 11 by 50% (.50). Do not enter more than \$25,000 (\$12,500 if married filing a separate return and you lived apart for the entire year) .....	<b>12</b>	<b>0200</b>		
<b>13</b> Enter the amount, if any, from line 9 of form FTB 3801 .....	<b>13</b>	<b>0210</b>		
<b>14</b> Subtract line 13 from line 12 .....	<b>14</b>	<b>0220</b>		
<b>15</b> Enter the tax attributable to the amount on line 14. See instructions .....	<b>15</b>	<b>0230</b>		
<b>16</b> Enter the smaller of line 8 or line 15 .....	<b>16</b>	<b>0240</b>		



**Part III Special Allowance for Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990)** **Note:** Complete Part III if you have an amount on line 2c; otherwise, go to Part IV.

17	Enter the amount from line 7	17	0260	
18	Enter the amount from line 16	18	0270	
19	Subtract line 18 from line 17. If zero, enter -0- here and on line 30 and line 36 and then go to Part V	19	0280	
20	Enter the smaller of line 2c or line 19	20	0290	
21	Enter \$350,000 (\$175,000 if married filing a separate return and you lived apart for the entire year). See instructions	21	0300	
22	Enter federal modified adjusted gross income, but not less than zero. See instructions for line 22. If line 22 is equal to or more than line 21, skip line 23 through line 29, enter -0- on line 30	22	0310	
23	Subtract line 22 from line 21	23	0320	
24	Multiply line 23 by 50% (.50). Do not enter more than \$75,000 (\$37,500 if married filing a separate return and you lived apart for the entire year)	24	0330	
25	Enter the amount, if any, from line 9 of form FTB 3801	25	0340	
26	Subtract line 25 from line 24	26	0350	
27	Enter the tax attributable to the amount on line 26. See instructions	27	0360	
28	Enter the amount, if any, from line 18	28	0370	
29	Subtract line 28 from line 27	29	0380	
30	Enter the smaller of line 20 or line 29	30	0390	

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**

**Note:** Complete Part IV if you have an amount on line 3c; otherwise, go to Part V.

31	Enter the amount from line 19 if you completed Part III. Otherwise, subtract line 16 from line 7	31	0400	
32	Enter the amount from line 30	32	0410	
33	Subtract line 32 from line 31. If zero or less, enter -0- here and on line 36	33	0420	
34	Enter the smaller of line 3c or line 33	34	0430	
35	Tax attributable to the remaining special allowance. See instructions	35	0440	
36	Enter the smaller of line 34 or line 35	36	0450	

**Part V Passive Activity Credits Allowed**

37	<b>Passive Activity Credits Allowed.</b> Add line 6, line 16, line 30, and line 36. See page 3 of the instructions if you have any credits from a publicly traded partnership	37	0460	
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**Note:** If you have credits from more than one passive activity, use Worksheet 5 through Worksheet 9, whichever apply, in the instructions for federal Form 8582-CR to allocate allowed and unallowed credits. Be sure to use California amounts. Also use the worksheets if you must allocate credits because they are reported on different forms.

**Part VI Election to Increase Basis of Credit Property**

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase the basis of the credit property used in that activity by the unallowed credit that reduced the property's basis, check here	0470	<input type="checkbox"/>
39	Name of activity disposed of	0480	
40	Description of the credit property for which the election is being made	0490	
41	Amount of unallowed credit that reduced the property's basis for California purposes	\$ 0500	

2003

# Parents' Election to Report Child's Interest and Dividends

3803

## Attach to Parents' Form 540 or Long Form 540NR

Name(s) as shown on return

Your social security number

Child's name (first, initial, and last)

Child's social security number

0100

0110

0120 ☐

Caution: If more than one form FTB 3803 is attached, check here

### Part I — Child's interest and dividend income to report on your return

- 1 a Enter your child's **taxable** interest income **\*0130 +0140 \*0150 +0160 \*0170 +0180** 1a **0190**  
 b Enter your child's **tax-exempt** interest income. **Do not** include this amount  
 on line 1a 1b **0200**
- 2 Enter your child's ordinary dividends. If none, enter -0-. If your child received any dividends as a nominee,  
 see the instructions **\*0210 +0220** 2 **0230**
- 3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee,  
 see the instructions **\*0235 +0245** 3 **0260**
- 4 Add line 1a, line 2, and line 3. If the total is \$1,500 or less, skip line 5 and line 6 and go to line 7.  
 If the total is \$7,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income 4 **0265**
- 5 Base amount 5 \$ 1,500.00
- 6 Subtract line 5 from line 4. If you file more than one form FTB 3803, see the instructions. If the amount on line 6 is  
 different from the amount on your federal Form 8814, line 6, be sure to make an adjustment for the difference on  
 Schedule CA (540 or 540NR), line 21f, column B or column C, whichever applies. If you did not file federal  
 Form 8814, enter the amount from form FTB 3803, line 6 on Schedule CA (540 or 540NR), line 21f, column C.  
 Also write "FTB 3803" on Schedule CA (540 or 540NR), line 21f, as appropriate 6 **0270**
- Go to line 7 below**

### Part II — Tax on the first \$1,500 of child's interest and dividend income

- 7 Amount not taxed 7 \$ 750.00
- 8 Subtract line 7 from line 4. If zero or less, enter -0- 8 **0280**
- 9 **Tax.** Is the amount on line 8 less than \$750?  
**No.** Enter \$7.50 (\$8 if you round) here and see the **Note** below. }  
**Yes.** Multiply line 8 by 1% (.01). Enter the result here and see the **Note** below. } 9 **0290**

**Note:** Add the amount of tax from each form FTB 3803, line 9 to any tax you enter on Form 540, line 20 or Long Form 540NR, line 20. Also fill in the circle labeled "FTB 3803" on Form 540, line 20 or Long Form 540NR, line 20.

**2003 Installment Sale Income****3805E**

Attach to your California tax return. Use a separate form for each sale or other disposition of property on the installment method.

Name(s) as shown on return

Social security no., California corporation no., SOS no. or FEIN

- 1 Description of property ▶ **0010**
- 2a Date acquired (month, day, and year) ▶ **0020** 2b Date sold (month, day, and year) ▶ **0030**
- 3 Was the property sold to a related party after December 31, 1980? ..... **0040** ☐ Yes ☐ **0050**
- 4 If the answer to the question on line 3 is "Yes," was the property a marketable security? ..... **0060** ☐ Yes ☐ **0070**
- If you checked "Yes," complete Part III. If you checked "No," complete Part III for the year of sale and for 2 years after the year of sale.

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

- 5 Selling price including mortgages and other debts (do not include stated or unstated interest) ..... 5 **0080**
- 6 Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source ..... 6 **0090**
- 7 Subtract line 6 from line 5 ..... 7 **0100**
- 8 Cost or other basis of property sold ..... 8 **0110**
- 9 Depreciation allowed or allowable. Be sure to use California amounts ..... 9 **0120**
- 10 Adjusted basis. Subtract line 9 from line 8 ..... 10 **0130**
- 11 Commissions and other expenses of sale ..... 11 **0140**
- 12 Income recapture from Schedule D-1, Part III. See instructions ..... 12 **0150**
- 13 Add line 10, line 11, and line 12 ..... 13 **0160**
- 14 Subtract line 13 from line 5. If zero or less, **stop here.** Do not complete the rest of this form ..... 14 **0170**
- 15 If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-. Be sure to use California amounts. See instructions ..... 15 **0180**
- 16 **Gross profit.** Subtract line 15 from line 14 ..... 16 **0190**
- 17 Subtract line 13 from line 6. If zero or less, enter -0- ..... 17 **0200**
- 18 **Contract price.** Add line 7 and line 17 ..... 18 **0210**

**Part II Installment Sale Income.** Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as payments on installment obligations.

- 19 Gross profit percentage. Divide line 16 by line 18. For years after the sale, see instructions ..... 19 **0220**
- 20 **For year of sale only** - Enter amount from line 17 above. Otherwise, enter -0- ..... 20 **0230**
- 21 Payments received during the year. Do not include stated or unstated interest ..... 21 **0240**
- 22 Add line 20 and line 21 ..... 22 **0250**
- 23 Payments received in prior years. Do not include stated or unstated interest ... 23 **0260**
- 24 **Installment sale income.** Multiply line 22 by line 19 ..... 24 **0270**
- 25 Enter the part of line 24 that is ordinary income under recapture rules. See instructions ..... 25 **0280**
- 26 Subtract line 25 from line 24. Enter the result here and on Schedule D or Schedule D-1. See instructions ..... 26 **0290**

**Part III Related Party Installment Sale Income.** Do not complete this part if you received the final installment payment this taxable year.

- 27 Name, address, and taxpayer identification number of related party **0300**  
**0310**
- 28 Did the related party, during this taxable year, resell or dispose of the property ("second disposition")? ..... **0320** ☐ Yes ☐ **0330**
- 29 If you checked "Yes" on line 28, complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.
- 0340** ☐ The second disposition was more than two years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of the disposition (month, day, and year) ..... ▶ **0350** /
- 0360** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- 0370** ☐ The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.
- 0380** ☐ The second disposition occurred after the death of the original seller or buyer.
- 0390** ☐ It can be established to the satisfaction of the Franchise Tax Board that tax avoidance was not a principal purpose for either of the dispositions. If you check this box, attach an explanation. **@0400**
- 30 Selling price of property sold by related party ..... 30 **0410**
- 31 Enter contract price from line 18 for year of first sale ..... 31 **0420**
- 32 Enter the **smaller** of line 30 or line 31 ..... 32 **0430**
- 33 Total payments received by the end of your 2003 taxable year. Add line 22 and line 23 ..... 33 **0440**
- 34 Subtract line 33 from line 32. If zero or less, enter -0- ..... 34 **0450**
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale ..... 35 **0460**
- 36 Enter the part of line 35 that is ordinary income under recapture rules. See instructions ..... 36 **0470**
- 37 Subtract line 36 from line 35. Enter the result here and on Schedule D or Schedule D-1. See instructions ..... 37 **0480**

**2003**

# Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

**3805P**

For calendar year 2003 or  
fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year 2003, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

First name _____	Initial _____	Last name _____	Your social security number _____	
Present home address (number and street or rural route) _____			Apt. no. _____	PMB no. _____
City, town, or post office _____			State _____	ZIP Code _____

**Part I Additional Tax on Early Distributions** – Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1 Early distributions included in income. For Roth IRA distributions, see instructions	1	<b>0080</b>
2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions <input type="checkbox"/> <input type="checkbox"/> <b>0090</b>	2	<b>0100</b>
3 Amount subject to additional tax. Subtract line 2 from line 1	3	<b>0110</b>
4 Tax due. Multiply line 3 by 2½% (.025). Enter here and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	4	<b>0120</b>

**Caution:** If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

**Part II Additional Tax on Distributions from Coverdell Education Savings Accounts (ESAs) or a Qualified Tuition Program (QTP) Not Used for Educational Expenses** – Complete this part if a distribution was made from your Coverdell ESA or QTP and was not used for educational expenses.

5 Distributions included in income from Coverdell ESAs or QTPs from federal Publication 970, Worksheet 5-3, line 16	5	<b>0130</b>
6 Distributions included on line 5 that are not subject to additional tax. See instructions	6	<b>0140</b>
7 Amount subject to additional tax. Subtract line 6 from line 5	7	<b>0150</b>
8 Tax due. Multiply line 7 by 2½% (.025). Enter here and on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	8	<b>0160</b>

**Part III Additional Tax on Distributions from Archer Medical Savings Accounts (MSAs)** – Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

9 Taxable Archer MSA distribution from federal Form 8853, line 10	9	<b>0170</b>
10 a If you meet any of the exceptions to the 10% tax (see instructions), check here	10a	<input type="checkbox"/> <b>0180</b>
b Otherwise, multiply line 9 by 10% (.10). Enter the result here and include it in the total on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions	10b	<b>0190</b>
11 Additional tax due from Medicare+Choice MSA distributions. Enter the amount from federal Form 8853, line 15b on this line. Also include this amount in the total on Form 540, line 36 or Long Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Long Form 540NR filers, see instructions	11	<b>0200</b>

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's signature.

Your signature _____	Date _____
X Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)	Paid preparer's SSN/PTIN _____

Firm's name (or yours if self-employed) and address _____	FEIN _____
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**2003****Net Operating Loss (NOL) Computation and NOL and  
Disaster Loss Limitations — Individuals, Estates, and Trusts****3805V**

Attach to your California tax return.

Name(s) as shown on return

Social security number

FEIN

**0010****Part I Computation of Current Year NOL.** If you do not have a current year NOL, go to Part II.**Section A — Individuals, Estates, and Trusts**

<b>1</b>	Adjusted gross income from 2003 Form 540, line 17 or 2003 Long Form 540NR, line 17. If negative, use brackets. Estates and Trusts, begin on line 3	<b>1</b>	<b>0020</b>
<b>2</b>	Itemized deductions or standard deduction from 2003 Form 540, line 18 or 2003 Long Form 540NR, line 18	<b>2</b>	<b>( 0030 )</b>
<b>3 a</b>	Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 27. Do not complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years.	<b>3a</b>	<b>0040</b>
<b>b</b>	2003 designated disaster loss included in line 3a. Enter as a positive number	<b>3b</b>	<b>0050</b>
<b>c</b>	Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed	<b>3c</b>	<b>0060</b>
<b>Note:</b> Enter amounts on line 4 through line 26 as if they were all <b>positive</b> numbers. See instructions.			
<b>4</b>	Nonbusiness capital losses	<b>4</b>	<b>0070</b>
<b>5</b>	Nonbusiness capital gains. See instructions	<b>5</b>	<b>0080</b>
<b>6</b>	If line 4 is more than line 5, enter the difference; otherwise, enter -0-	<b>6</b>	<b>0090</b>
<b>7</b>	If line 4 is less than line 5, enter the difference; otherwise, enter -0-	<b>7</b>	<b>0100</b>
<b>8</b>	Nonbusiness deductions	<b>8</b>	<b>0110</b>
<b>9</b>	Nonbusiness income other than capital gains	<b>9</b>	<b>0120</b>
<b>10</b>	Add line 7 and line 9	<b>10</b>	<b>0130</b>
<b>11</b>	If line 8 is more than line 10, enter the difference; otherwise, enter -0-	<b>11</b>	<b>0140</b>
<b>12</b>	If line 8 is less than line 10, enter the difference; otherwise, enter -0-	<b>12</b>	<b>0150</b>
<b>13</b>	Business capital losses	<b>13</b>	<b>0160</b>
<b>14</b>	Business capital gains. See instructions	<b>14</b>	<b>0170</b>
<b>15</b>	Add line 12 and line 14	<b>15</b>	<b>0180</b>
<b>16</b>	If line 13 is more than line 15, enter the difference; otherwise, enter -0-	<b>16</b>	<b>0190</b>
<b>17</b>	Add line 6 and line 16	<b>17</b>	<b>0200</b>
<b>18</b>	Enter the loss, if any, from line 8 of Schedule D (540 or 540NR). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17.	<b>18</b>	<b>0201</b>
<b>19</b>	R&TC Section 18152.5 exclusion. Enter as a positive number	<b>19</b>	<b>0202</b>
<b>20</b>	Subtract line 19 from line 18. If zero or less, enter -0-	<b>20</b>	<b>0203</b>
<b>21</b>	Enter the loss, if any, from line 9 of Schedule D (540 or 540NR). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number	<b>21</b>	<b>0204</b>
<b>22</b>	If line 20 is more than line 21, enter the difference; otherwise, enter -0-	<b>22</b>	<b>0205</b>
<b>23</b>	If line 21 is more than line 20, enter the difference; otherwise, enter -0-	<b>23</b>	<b>0206</b>
<b>24</b>	Subtract line 22 from line 17. If zero or less, enter -0-	<b>24</b>	<b>0207</b>
<b>25</b>	Disaster loss carryovers from prior years. See instructions	<b>25</b>	<b>0210</b>
<b>26</b>	Add lines 11, 19, 23, 24, and 25	<b>26</b>	<b>0220</b>
<b>27</b>	Combine line 3c and line 26. If more than zero, enter -0-. You do not have a current year NOL to carryover	<b>27</b>	<b>0230</b>
<b>28</b>	Enter as a positive number the amount from line 27 that represents losses incurred by a new business and/or an eligible small business. Do not enter more than the amount on line 27	<b>28</b>	<b>0240</b>
<b>29</b>	Decrease the loss on line 27 by the amount on line 28	<b>29</b>	<b>0250</b>
<b>30</b>	General NOL. Multiply line 29 by 60% (.60)	<b>30</b>	<b>0260</b>
<b>31</b>	2003 NOL carryover. Add line 28 and line 30. See instructions	<b>31</b>	<b>0270</b>

**Section B — Nonresidents and Part-Year Residents Only — Computation of Current Year California NOL****Note:** Enter amounts on line 32 through line 37 as if they were all **positive** numbers.

<b>32</b>	Subtract Schedule CA (540NR), line 44 from Schedule CA (540NR), line 41. If the result is a loss, enter the amount here as a positive number. If the result is zero or more, enter -0- here and on line 38 and do not complete the rest of Section B. (You do not have a California NOL.)	<b>32</b>	<b>0290</b>
<b>33</b>	California disaster loss carryover amount from 2003 Schedule CA (540NR), line 21b, column B, plus net capital loss from 2003 Schedule CA (540NR), line 13, column E	<b>33</b>	<b>0300</b>
<b>34</b>	If line 32 is more than line 33, enter the difference; otherwise, enter -0-	<b>34</b>	<b>0310</b>
<b>35</b>	Enter as a positive number the amount from line 34 that represents losses incurred by a new business and/or an eligible small business. Do not enter more than the amount on line 34	<b>35</b>	<b>0330</b>
<b>36</b>	Subtract line 35 from line 34	<b>36</b>	<b>0340</b>
<b>37</b>	General NOL. Multiply line 36 by 60% (.60)	<b>37</b>	<b>0350</b>
<b>38</b>	2003 California NOL carryover. Add line 35 and line 37. See instructions	<b>38</b>	<b>0360</b>

**PART II Determine 2003 Modified Taxable Income (MTI).** Be sure to read the instructions for Part II.

<b>1</b>	Taxable income. See instructions	<b>1</b>	<b>0510</b>
<b>Note:</b> Enter amounts on line 2 through line 4 as if they were all <b>positive</b> numbers.			
<b>2</b>	Capital loss deduction included in line 1	<b>2</b>	<b>0520</b>
<b>3</b>	Disaster loss carryover included in line 1	<b>3</b>	<b>0530</b>
<b>4</b>	NOL carryover included in line 1	<b>4</b>	<b>SUSPENDED</b>
<b>5</b>	MTI. Combine line 1 through line 4. If line 5 is zero or less, enter -0-	<b>5</b>	<b>0550</b>

**PART III NOL Carryover and Disaster Loss Carryover Limitations.** See Instructions.

		(g) Available balance	
<b>1</b>	MTI from Part II, line 5	<b>0560</b>	

**Prior Year NOLs**

(a) Year of loss	(b) Code	(c) Type of NOL* See below	(d) Initial Loss	(e) Carryover from 2002	(f) Amount used in 2003		(h) Carryover to 2004 subtract column (f) from column (e)
<b>*0570</b> 2	<b>+0580</b>	<b>+0590</b> DIS	<b>+0600</b>	<b>+0610</b>	<b>+0620</b>	<b>+0630</b>	<b>+0640</b>
<b>0650</b>	<b>0660</b>	<b>0670</b> DIS	<b>0680</b>	<b>0690</b>	<b>0700</b>	<b>0710</b>	<b>0720</b>
<b>0730</b>	<b>0740</b>	<b>0750</b> DIS	<b>0760</b>	<b>0770</b>	<b>0780</b>	<b>0790</b>	<b>0800</b>
<b>*0810</b>	<b>+0820</b>	<b>+0830</b> All other types	<b>+0840</b>	<b>+0850</b>	<b>SUSPENDED</b>		<b>+0880</b>

**Current Year NOLs**

<b>3</b>	<b>2003</b>	<b>0890</b>	<b>0900</b> DIS	<b>0910</b>		<b>0930</b>		<b>0950</b>
<b>4</b>	<b>2003</b>	<b>0960</b>	<b>0970</b>	<b>0980</b>				<b>1020</b>
	<b>2003</b>	<b>1030</b>	<b>1040</b>	<b>1050</b>				<b>1090</b>
	<b>2003</b>	<b>1100</b>	<b>1110</b>	<b>1120</b>				<b>1160</b>
	<b>2003</b>	<b>1170</b>	<b>1180</b>	<b>1190</b>				<b>1230</b>

**\*Type of NOL:** General (GEN), New Business (NB), Eligible Small Business (ESB), Title 11 (T11), or Disaster (DIS).

<b>5</b>	NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss	<b>5</b>	<b>1240</b>
<b>6</b>	Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses	<b>6</b>	<b>1250</b>



2003

# Enterprise Zone Deduction and Credit Summary

3805Z

Attach to your California tax return.

Social security or California corporation number

0005

Name(s) as shown on return

FEIN

Secretary of State file number

A. Check the appropriate box for your entity type:

0010

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

B. Enter the name of the enterprise zone business:

0020

C. Enter the address (actual location) where the enterprise zone business is conducted:

0022

D. Enter the name of the enterprise zone in which the business and/or investment activity is located.

0024

E. Principal Business Activity Code number of the enterprise zone business

0026

Enter the six-digit number from the Principal Business Activity Code from the chart. For the Long Beach Enterprise Zone, enter the four-digit Standard Industrial Classification (SIC) code number from the chart.

F. Total number of employees in the enterprise zone

0030

G. Number of employees included in the computation of the hiring credit, if claimed

0032

H. Number of new employees included in the computation of the hiring credit, if claimed

0034

I. Gross annual receipts of the business

0040

J. Total asset value of the business

0042

## Part I Credits Used and Recaptures

1 Hiring and sales or use tax credits claimed on the current year return:

a Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f)

1a

0050

b Hiring credit recapture from Worksheet I, Section B, line 2, column (b)

1b

0055

c Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f)

1c

0060

d Add line 1a and line 1c

1d

0070

**Note:** To compute the amount of credits to carry over, complete Schedule Z on Side 2.

## Part II Business Expense Deduction for Equipment Purchases and Recapture

2 a Enter the cost of qualified property purchased for the enterprise zone that is being deducted as a current year business expense from Worksheet III, Section A, line 5, column (b)

2a

0100

**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Sections 17267.2 or 24356.7. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

b Business expense deduction recapture from Worksheet III, Section B, line 2, column (b)

2b

0105

## Part III Net Interest Deduction for Lenders

3 Enter the amount of net interest received on loans to businesses located in the enterprise zone from Worksheet IV, line 2, column (f)

3

0110

## Part IV Portion of Business Attributable to the Enterprise Zone

4 Enter the average apportionment percentage of your business that is in the enterprise zone from Worksheet V, Section A, line 4. If your operation is wholly within the enterprise zone, the average apportionment percentage is 100% (1.00).

4

0150

## Part V Net Operating Loss (NOL) Carryover and Deduction

5 a Enter the enterprise zone NOL carryover from prior years from Worksheet VI, Section C, line 26, column (b)

5a

0120

b Enter the total enterprise zone NOL deduction used in the current year from Worksheet VI, Section C, line 26, column (c).

Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;

Form 100S, line 19; or Form 109, line 3 or line 11

5b

SUSPENDED

c Enter the enterprise zone NOL carryover to future years from Worksheet VI, Section C, line 26, column (e)

5c

0140

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.2 or 24416.2, for taxpayers operating a trade or business within the enterprise zone. If you elect to carry over an NOL under the enterprise zone provisions, you cannot carry over any other type and amount of NOL from this year.



**Schedule Z Computation of Credit Limitations — Enterprise Zones****Part I Computation of Credit Limitations.** See instructions.

<b>1</b>	Trade or business income. <b>Individuals:</b> Enter the amount from the Worksheet V, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations filing a combined report, enter the taxpayer's business income apportioned to California. See instructions for Part IV	<b>1</b>	<b>0210</b>
<b>2</b>	<b>Corporations:</b> Enter the average apportionment percentage from Worksheet V, Section A, line 4. See instructions	<b>2</b>	<b>0220</b>
<b>3</b>	Multiply line 1 by line 2	<b>3</b>	<b>0230</b>
<b>4</b>	Enter the enterprise zone NOL deduction from Worksheet VI, Section C, line 25, column (c)	<b>4</b>	<b>SUSPENDED</b>
<b>5</b>	Enterprise zone taxable income. For 2003 tax year, enter the amount from line 3	<b>5</b>	<b>0250</b>
<b>6 a</b>	Compute the amount of tax due using the amount on line 5. See instructions	<b>6a</b>	<b>0260</b>
<b>6 b</b>	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations and S corporations, see instructions	<b>6b</b>	<b>0270</b>
<b>7</b>	Enter the smaller of line 6a or line 6b. This is the limitation based on the enterprise zone business income. Go to Part II, Part III, or Part IV. See instructions	<b>7</b>	<b>0280</b>

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

	(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on EZ business income	(f) Used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
<b>8</b> Hiring credit	A				<b>0290</b>	<b>0300</b>	
	B	<b>0310</b>	<b>0320</b>	<b>0330</b>	<b>0340</b>		<b>0350</b>
<b>9</b> Sales or use tax credit	A				<b>0360</b>	<b>0370</b>	
	B	<b>0380</b>	<b>0390</b>	<b>0400</b>	<b>0410</b>		<b>0420</b>

**Part III Limitation of Credits for S corporations Only.** See instructions.

	(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
<b>10</b>	Hiring credit						
<b>11</b>	Sales or use tax credit						

**Part IV Limitation of Credits for Corporations and S corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

	(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
<b>12</b>	Hiring credit			
<b>13</b>	Sales or use tax credit			

**2003**

# Los Angeles Revitalization Zone Deduction and Credit Summary

**3806**

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Secretary of State file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

**0010****B. Enter the name of the Los Angeles Revitalization Zone (LARZ) business:****0020****C. Enter the address (actual location) where the LARZ business is conducted:****0030****D. Enter the name of the community within the former LARZ in which the business and/or investment activity is located.****0040****E. Principal Business Activity Code number of the LARZ business****0050**

Enter the six-digit number from the Codes for Principal Business Activity.

**F. Gross annual receipts of the business****0060****G. Total asset value of the business****0070****Part I Credit Carryovers Used****1 Hiring and sales or use tax credit carryovers claimed on the current year return:**

- a** Construction hiring credit carryover from Schedule Z, line 8A, column (d) or line 11, column (c) ..... **1a**  
**b** General hiring credit carryover from Schedule Z, line 9A, column (d) or line 12, column (c) ..... **1b**  
**c** Sales or use tax credit carryover from Schedule Z, line 10A, column (d) or line 13, column (c) ..... **1c**  
**d** Add line 1a, line 1b, and line 1c ..... **1d**

**0080****0090****0100****0110****Note:** To figure the amount of credit carryovers to carry over, complete Schedule Z on Side 2.**Part II Portion of Business Attributable to the Former LARZ****2 Enter the average apportionment percentage of your business that is in the former LARZ from Worksheet I, Section A, line 4. If your operation is wholly within the former LARZ, the average apportionment percentage is 100% (1.00)****0150****Part III Net Operating Loss (NOL) Carryover and Deduction****3 a Enter the total LARZ NOL carryover from prior years from Worksheet II, line 15, column (b)****0120****b Enter the total LARZ NOL deduction used in the current year from Worksheet II, line 15, column (c).**

Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;

Form 100S, line 19; or Form 109, line 3 or line 11

**SUSPENDED****c Enter the LARZ NOL to carry over to future years from Worksheet II, line 15, column (e)****0140**

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.4 or 24416.4, for taxpayers operating a trade or business within the LARZ. If you elect to carry over an NOL under the LARZ provisions, you cannot carry over any other type and amount of NOL from this year.

# **Schedule Z Computation of Credit Carryover Limitation – Los Angeles Revitalization Zone**

## **Part I Computation of Limitations.** See instructions.

<b>1</b> Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet I, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part II) . . . . .		<b>1</b>	<b>0200</b>
<b>2</b> <b>Corporations:</b> Enter the average apportionment percentage from Worksheet I, Section A, line 4. See instructions .		<b>2</b>	<b>-----</b>
<b>3</b> Multiply line 1 by line 2 . . . . .		<b>3</b>	<b>0220</b>
<b>4</b> Enter the LARZ NOL deductions from Worksheet II, line 15, column (c) . . . . .		<b>4</b>	<b>SUSPENDED</b>
<b>5</b> LARZ taxable income. For 2003 tax year, enter the amount from line 3 . . . . .		<b>5</b>	<b>0240</b>
<b>6</b> <b>a</b> Compute the amount of tax due using the amount on line 5. See instructions . . . . . <b>b</b> Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24 ; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations, combined groups, and S corporations, see instructions . . . . .	<b>6a</b>	<b>0250</b>	
	<b>6b</b>	<b>0260</b>	
<b>7</b> Enter the smaller of line 6a or line 6b. This is the limitation based on the LARZ income. Go to Part II, Part III, or Part IV. See instructions . . . . .		<b>7</b>	<b>0270</b>

## **Part II Limitation of Credit Carryovers for Corporations, Individuals, Estates, and Trusts.** See instructions.

(a) Credit name		(b) Total prior year credit carryover	(c) Limitation based on LARZ business income	(d) Used on Schedule P can never be greater than col. (b) or col. (c)	(e) Carryover col. (b) minus col. (c)
<b>8</b> Construction hiring	A		<b>0290</b>	<b>0300</b>	
	B	<b>0320</b>	<b>0330</b>		<b>0350</b>
<b>9</b> General hiring	A		<b>0370</b>	<b>0380</b>	
	B	<b>0400</b>	<b>0410</b>		<b>0430</b>
<b>10</b> Sales or use tax	A		<b>0450</b>	<b>0460</b>	
	B	<b>0480</b>	<b>0490</b>		<b>0510</b>

## **Part III Limitation of Credit Carryovers for S Corporations Only.** See instructions.

(a) Credit name	(b) Total prior year credit carryover	(c) Credit carryover used this year by S corporation	(d) Carryover col. (b) minus col. (c)
<b>11</b> Construction hiring			
<b>12</b> General hiring			
<b>13</b> Sales or use tax			

## **Part IV Limitation of Credit Carryovers for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

(a) Credit name	(b) Total prior year credit carryover	(c) Carryover enter amount from col. (b)
<b>14</b> Construction hiring		
<b>15</b> General hiring		
<b>16</b> Sales or use tax		

**2003**

# Local Agency Military Base Recovery Area Deduction and Credit Summary

**3807**

Attach to your California tax return.

☐ Social security   ☐ Corporation number   ☐ FEIN

Name(s) as shown on return

Secretary of State file number

**A. Check the appropriate box for your entity type:**
☐ Individual   ☐ Estate   ☐ Trust   ☐ C corporation   ☐ S corporation   ☐ Partnership   **0010**  
☐ Exempt organization   ☐ Limited liability company   ☐ Limited liability partnership
**B. Enter the name of the Local Agency Military Base Recovery Area (LAMBRA) business:** **0020****C. Enter the address (actual location) where the LAMBRA business is conducted:** **0030****D. Enter the name of the LAMBRA in which the business and/or investment activity is located.** **0040****E. Principal Business Activity Code number of the LAMBRA business** **0050**  
Enter the six-digit number from the Codes for Principal Business Activity.**F. Total number of employees in the LAMBRA** **0060****G. Number of employees included in the computation of the hiring credit, if claimed** **0070****H. Number of new employees included in the computation of the hiring credit, if claimed** **0080****I. Gross annual receipts of the business** **0090****J. Total asset value of the business** **0100****Part I Net Increase in Jobs****Note:** Complete Part I only if you have been doing business in a LAMBRA for two years.
**1 a** Net increase in jobs within California **1a** **0110**  
**b** Full-time employees within the LAMBRA during the 1st taxable year **1b** **0120**  
**c** Full-time employees within the LAMBRA during the 2nd taxable year **1c** **0130**
**Part II Credits Used and Recaptured**
**2** Hiring and sales or use tax credits claimed on the current year return:  
**a** Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f) **2a** **0140**  
**b** Hiring credit recapture from Worksheet I, Section B, line 2 **2b** **0145**  
**c** Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f) **2c** **0150**  
**d** Sales or use tax credit recapture from Worksheet II, Section B, line 2 **2d** **0155**  
**e** Add line 2a and line 2c **2e** **0160**
**Note:** To compute the amount of credits to carryover, complete Schedule Z on Side 2.**Part III Business Expense Deduction for Equipment Purchases and Recaptures**
**3 a** Enter the cost of qualified property purchased for the LAMBRA that is being deducted as a current year business expense from Worksheet III, Section A, line 4 **3a** **0170**  
**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Section 17268 or 24356.8. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).  
**b** Business expense deduction recapture from Worksheet III, Section B, line 2 **3b** **0173**
**Part IV Portion of Business Attributable to the LAMBRA**
**4** Enter the average apportionment percentage of your business that is in the LAMBRA from Worksheet IV, Section A, line 4.  
If your business is wholly within one LAMBRA, the average apportionment percentage is 100% (1.00) **4** **0175**
**Part V Net Operating Loss (NOL) Carryover and Deduction**
**5 a** Enter the total NOL carryover from prior years from Worksheet V, Section C, line 15, column (b) **5a** **0180**  
**b** Enter the total NOL deduction used in the current year from Worksheet V, Section C, line 15, column (c).  
Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;  
Form 100S, line 19; or Form 109, line 3 or line 11 **5b** **SUSPENDED**  
**c** Enter the total NOL to carryover to future years from Worksheet V, Section C, line 15, column (e) **5c** **0200**
**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Section 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Section 17276.5 or 24416.5, for qualified businesses with a LAMBRA. If you elect to carryover an NOL under any of these provisions, you are prohibited by law from carrying over any other type of NOL from this year.

**Schedule Z Computation of Credit Limitations — LAMBRA****Part I Computation of Credit Limitations.** See instructions.

<b>1</b>	Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet IV, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations which file a combined report, enter the taxpayer's business income assigned to California (see instructions for Part IV) . . . . .	<b>1</b>	<b>0250</b>
<b>2</b>	<b>Corporations:</b> Enter the average apportionment percentage from Worksheet IV, Section A, line 4. See instructions . . . . .	<b>2</b>	<b>-----</b>
<b>3</b>	Multiply line 1 by line 2 . . . . .	<b>3</b>	<b>0270</b>
<b>4</b>	Enter the LAMBRA NOL deduction from Worksheet V, Section C, line 15, column (c) . . . . .	<b>4</b>	<b>SUSPENDED</b>
<b>5</b>	LAMBRA taxable income. For 2003 tax year, enter the amount from line 3 . . . . .	<b>5</b>	<b>0290</b>
<b>6 a</b>	Compute the amount of tax due using the amount on line 5. See instructions . . . . .	<b>6a</b>	<b>0300</b>
<b>b</b>	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations, combined groups, and S corporations, see instructions . . . . .	<b>6b</b>	<b>0310</b>
<b>7</b>	Enter the smaller of line 6a or line 6b. This is the limitation based on LAMBRA business income. Go to Part II, Part III, or Part IV and see the applicable instructions . . . . .	<b>7</b>	<b>0320</b>

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

(a) Credit name		(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on LAMBRA business income	(f) Used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
<b>8</b> Hiring credit	A				<b>0360</b>	<b>0370</b>	
	B	<b>0390</b>	<b>0400</b>	<b>0410</b>	<b>0420</b>		<b>0440</b>
<b>9</b> Sales or use tax credit	A				<b>0480</b>	<b>0490</b>	
	B	<b>0510</b>	<b>0520</b>	<b>0530</b>	<b>0540</b>		<b>0560</b>

**Part III Limitation of Credits for S Corporations Only.** See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
<b>10</b> Hiring credit						
<b>11</b> Sales or use tax credit						

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
<b>12</b> Hiring credit			
<b>13</b> Sales or use tax credit			

**2003****Manufacturing Enhancement Area  
Credit Summary****3808**

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Qualified Taxpayer's SIC Code Activity. **Caution:** See instructions.**0009**

Secretary of State file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

**0010****B. Enter the name of the Manufacturing Enhancement Area (MEA) business:****0020****C. Enter the address (actual location) where the MEA business is conducted:****0030****D. Enter the name of the MEA in which the business and/or investment activity is located.****0040****E. Principal Business Activity Code number of the MEA business**

Enter the six-digit number from the Principal Business Activity Code Chart.

**0050****F. Total number of employees in the MEA****0060****G. Number of employees included in the computation of the hiring credit, if claimed****0070****H. Number of new employees included in the computation of the hiring credit, if claimed****0080****I. Gross annual receipts of the business****0090****J. Total asset value of the business****0100****Part I Credit Used and Recapture****1 Hiring credit from Schedule Z, line 6A, column (f) or line 7, column (f)****11****0110****Note:** To compute the amount of credit to carry over, complete Schedule Z on Side 2.**2 Recapture of hiring credit from Schedule Z, Section B, line 2, column (b)****2****0115****Part II Portion of Business Attributable to the Manufacturing Enhancement Area****3 Enter the average apportionment percentage of your business that is in the MEA from Worksheet II, Section A, line 4. If your operation is entirely within one MEA, the average apportionment percentage is 100% (1.00)****3****0120**

**Schedule Z Computation of Credit Limitations — Manufacturing Enhancement Area****Part I Computation of Credit Limitations.** See instructions.

<b>1</b>	Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet II, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see Part II instructions) . . . . .	<b>1</b>	<b>0140</b>
<b>2</b>	<b>Corporations:</b> Enter the average apportionment percentage from Worksheet II, Section A, line 4. See instructions . . . . .	<b>2</b>	<b>-----</b>
<b>3</b>	Multiply line 1 by line 2 . . . . .	<b>3</b>	<b>0160</b>
<b>4 a</b>	Compute the amount of tax due using the amount on line 3. See instructions . . . . .	<b>4a</b>	<b>0170</b>
<b>4 b</b>	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations and S corporations, see instructions . . . . .	<b>4b</b>	<b>0180</b>
<b>5</b>	Enter the smaller of line 4a or line 4b. This is the limitation based on the MEA income. Go to Part II, Part III, or Part IV. See instructions . . . . .	<b>5</b>	<b>0190</b>

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

(a) Credit name		(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on MEA business income	(f) Used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
<b>6</b> Hiring credit	A				<b>0230</b>	<b>0240</b>	
	B	<b>0260</b>	<b>0270</b>	<b>0280</b>	<b>0290</b>		<b>0310</b>

**Part III Limitation of Credits for S Corporations Only.** See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
<b>7</b> Hiring credit						

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
<b>8</b> Hiring credit			



**2003**

# Targeted Tax Area Deduction and Credit Summary

**3809**

Attach to your California tax return.

Social security or California corporation number

Name(s) as shown on return

FEIN

Qualified Taxpayer's SIC Code Activity. **Caution:** See instructions. **0009**

Secretary of State file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

**0010****B. Enter the name of the targeted tax area (TTA) business:****0020****C. Enter the address (actual location) where the TTA business is conducted:****0030****D. Enter the name of the specific area of the TTA in which the business and/or investment activity is located.****0040****E. Principal Business Activity Code number of the TTA business****0050**

Enter the six-digit Principal Business Activity Code from the chart.

**F. Total number of employees in the TTA****0060****G. Number of employees included in the computation of the hiring credit, if claimed****0070****H. Number of new employees included in the computation of the hiring credit, if claimed****0080****I. Gross annual receipts of the business****0090****J. Total asset value of the business****0100****Part I Credits Used****1 Hiring and sales or use tax credits claimed on the current year return:****a Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f)****0110****b Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f)****0120**

Add line 1a and line 1b

**1****0130****Note:** To compute the amount of credits to carry over, complete Schedule Z on Side 2.**Part II Business Expense Deduction for Equipment Purchases****2 Enter the cost of qualified property purchased for the TTA that is being deducted as a current year**

business expense from Worksheet III, Section A, line 5, column (b)

**2****0140**

**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Sections 17267.6 or 24356.6. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

**Part III Net Operating Loss (NOL) Carryover and Deduction****3 a Enter the total NOL carryover from the prior year from Worksheet V, Section C, line 12, column (b)****3a****0150**

**b Enter the total NOL deduction used in the current year from Worksheet V, Section C, line 12, column (c). Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21; Form 100S, line 19; or Form 109, line 3 or line 11**

**3b****SUSPENDED****c Enter the TTA NOL carryover to future years from Worksheet V, Section C, line 12, column (e)****3c****0170**

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.6 or 24416.6, for taxpayers operating a trade or business within the TTA. If you elect to carry over an NOL under the TTA provisions, you cannot carry over any other type and amount of NOL from this year.

**Part IV Portion of Business Attributable to the Targeted Tax Area****4 Enter the average apportionment percentage of your business that is in the TTA from Worksheet IV,**

Section A, line 4. If your operation is wholly within the TTA, the average apportionment percentage is 100% (1.00)

**4****0180****Part V Recapture of Deduction and Credits****5 TTA recapture of hiring credit from Worksheet I, Section B, line 2, column (b)****5****0190****6 Recapture of business expense deduction from Worksheet III, Section B, line 2, column (b)****6****0200**

**Schedule Z Computation of Credit Limitations — Targeted Tax Area****Part I Computation of Credit Limitations.** See instructions.

<b>1</b>	Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet IV, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. <b>Note:</b> Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part IV) . . . . .	<b>1</b>	<b>0210</b>
<b>2</b>	<b>Corporations:</b> Enter the average apportionment percentage from Worksheet IV, Section A, line 4. See instructions . . . . .	<b>2</b>	<b>-----</b>
<b>3</b>	Multiply line 1 by line 2 . . . . .	<b>3</b>	<b>0230</b>
<b>4</b>	Enter the TTA NOL deduction from Worksheet V, Section C, line 12, column (c) . . . . .	<b>4</b>	<b>SUSPENDED</b>
<b>5</b>	TTA taxable income. For 2003 tax year, enter amount from line 3 . . . . .	<b>5</b>	<b>0250</b>
<b>6 a</b>	Compute the amount of tax due using the amount on line 5. See instructions . . . . .	<b>6a</b>	<b>0260</b>
<b>b</b>	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, or Form 100W, line 24; Form 100S, line 22; or Form 109, line 7 or line 15. Corporations and S corporations, see instructions . . . . .	<b>6b</b>	<b>0270</b>
<b>7</b>	Enter the smaller of line 6a or line 6b. This is the limitation based on the TTA income. Go to Part II, Part III, or Part IV. See instructions . . . . .	<b>7</b>	<b>0280</b>

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit add col. (b) plus col. (c)	(e) Limitation based on TTA business income	(f) Used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
<b>8</b> Hiring credit	A			<b>0320</b>	<b>0330</b>	
	B	<b>0350</b>	<b>0360</b>	<b>0370</b>	<b>0380</b>	<b>0400</b>
<b>9</b> Sales or use tax credit	A			<b>0440</b>	<b>0450</b>	
	B	<b>0470</b>	<b>0480</b>	<b>0490</b>	<b>0500</b>	<b>0520</b>

**Part III Limitation of Credits for S Corporations Only.** See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit add col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
<b>10</b> Hiring credit						
<b>11</b> Sales or use tax credit						

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover. col. (b) plus col. (c)
<b>12</b> Hiring credit			
<b>13</b> Sales or use tax credit			

**2003****Underpayment of Estimated Tax  
by Individuals and Fiduciaries****5805**

Attach this form to the **back** of your Form 540, Form 540A, Long Form 540NR, or Form 541. Also, fill in the circle for underpayment of estimated tax located on Form 540, line 68; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41, whichever applies.

Name(s) as shown on return

Social security number or FEIN

**IMPORTANT:** In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. Do not complete or file this form if:

- The amount of your tax liability (not including tax on lump-sum distributions and alternative minimum tax) less credits (including the withholding credit) but not including estimated tax payments for either 2002 or 2003 was less than \$200 (or less than \$100 if married filing a separate return); or
- Your 2002 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return; or
- The amount of your withholding plus your estimated tax payments, if **paid in the required installments**, is at least 90% of the tax shown on your 2003 return or 100% of the tax shown on your 2002 return (110% if AGI was more than \$150,000) AND you are not using the annualized income installment method.

**Part I Questions.** All filers must complete this part.

- 1 Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to fill in the circle on Form 540, line 68; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41. If you need additional space, attach a statement. See General Information C ..... **0015 0010 0020** 1 ☐ Yes ☐ No
- 2 Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to fill in the circle on Form 540, line 68; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41 ..... **0030 0040** 2 ☐ Yes ☐ No
- 3 Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? If "Yes," enter the uneven amounts withheld on the spaces provided below. .... **0042 0044** 3 ☐ Yes ☐ No
- Enter the **actual uneven amounts withheld** next to the corresponding quarterly payment due date here:  
4/15/03 \$ **0045**; 6/15/03 \$ **0046**; 9/15/03 \$ **0047**; 1/15/04 \$ **0048 0070 0080**
- 4 For estates and trusts: Was the date of death less than two years from the end of the tax year? See General Information E ..... **0048 0070 0080** 4 ☐ Yes ☐ No

**Part II Required Annual Payment.** All filers must complete this part.

- |  |   |             |
|--|---|-------------|
| 1 Current year tax. Enter your 2003 tax after credits. See instructions .....  | 1 | <b>0090</b> |
| 2 Multiply line 1 by 90% (.90) .....   | 2 | <b>0100</b> |
| 3 Withholding taxes. <b>Do not</b> include any estimated tax payments on this line. See instructions .....   | 3 | <b>0110</b> |
| 4 Subtract line 3 from line 1. If less than \$200 (or less than \$100 if married filing a separate return), stop here. You do not owe the penalty. Do not file form FTB 5805 .....   | 4 | <b>0120</b> |
| 5 Enter the tax shown on your 2002 tax return (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married filing a separate return for 2003, more than \$75,000). See instructions ... | 5 | <b>0130</b> |
| 6 Required annual payment. Enter the <b>smaller</b> of line 2 or line 5 .....  | 6 | <b>0140</b> |

**Short Method**

**Caution:** See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III.

If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

- |   |    |             |
|---|----|-------------|
| 7 Enter the amount, if any, from Part II, line 3 above .....  | 7  | <b>0150</b> |
| 8 Enter the total amount, if any, of estimated tax payments you made .....  | 8  | <b>0160</b> |
| 9 Add line 7 and line 8 .....   | 9  | <b>0170</b> |
| 10 <b>Total underpayment for year.</b> Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. Do not file form FTB 5805 .....   | 10 | <b>0180</b> |
| 11 Multiply line 10 by .033975 .....  | 11 | <b>0190</b> |
| 12 • If the amount on line 10 was paid <b>on or after</b> 4/15/04, enter -0-.   |    |             |
| • If the amount on line 10 was paid <b>before</b> 4/15/04, enter the result of the following computation:   |    |             |
| Amount on line 10 X Number of days paid before 4/15/04 X .00014 .....   | 12 | <b>0200</b> |
| 13 <b>PENALTY.</b> Subtract line 12 from line 11. Enter the result here and on Form 540, line 68; Form 540A, line 41; Long Form 540NR, line 77; or Form 541, line 41. Also fill in the circle for "FTB 5805." ..... | 13 | <b>0210</b> |

**Part III Annualized Income Installment Method Schedule.**

Use this schedule ONLY IF you earned taxable income at an UNEVEN RATE during 2003 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see the instructions for Worksheet II — Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

**Example A:** If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the equal installment method.

**Example B:** If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

**Note:** To complete this schedule correctly, you must first complete Side 1, Part II, line 1 through line 6.

Estates and trusts, **do not** use the period ending dates shown to the right.

Instead, use the following: 2/28/03, 4/30/03, 7/31/03, and 11/30/03. Fiscal year filers must adjust dates accordingly.

	(a) 1/1/03 to 3/31/03	(b) 1/1/03 to 5/31/03	(c) 1/1/03 to 8/31/03	(d) 1/1/03 to 12/31/03
<b>1</b> Enter your adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions	<b>0240</b>	<b>0250</b>	<b>0260</b>	<b>0270</b>
<b>2</b> Annualization amounts. Estates or Trusts, see instructions	4	2.4	1.5	1
<b>3</b> Annualized income. Multiply line 1 by line 2	<b>0280</b>	<b>0290</b>	<b>0300</b>	<b>0310</b>
<b>4</b> Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9	<b>0320</b>	<b>0330</b>	<b>0340</b>	<b>0350</b>
<b>5</b> Annualization amounts	4	2.4	1.5	1
<b>6</b> Annualized itemized deductions. Multiply line 4 by line 5. See instructions	<b>0360</b>	<b>0370</b>	<b>0380</b>	<b>0390</b>
<b>7</b> Enter your standard deduction from your 2003 Form 540 or Long Form 540NR, line 18; or Form 540A, line 15. Enter the total standard deduction amount in each column. See instructions	<b>0400</b>	<b>0410</b>	<b>0420</b>	<b>0430</b>
<b>8</b> Enter line 6 or line 7, whichever is <b>larger</b>	<b>0440</b>	<b>0450</b>	<b>0460</b>	<b>0470</b>
<b>9</b> Subtract line 8 from line 3	<b>0480</b>	<b>0490</b>	<b>0500</b>	<b>0510</b>
<b>10</b> Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540, Form 540A, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions	<b>0520</b>	<b>0530</b>	<b>0540</b>	<b>0550</b>
<b>11</b> Enter the total amount of exemption credits from your 2003 Form 540, line 21; Form 540A, line 18; or Form 541, line 22. If you filed a Long Form 540NR, see instructions for line 11. Enter the total exemption credit amount in each column. See instructions	<b>0560</b>	<b>0570</b>	<b>0580</b>	<b>0590</b>
<b>12</b> Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions	<b>0600</b>	<b>0610</b>	<b>0620</b>	<b>0630</b>
<b>13</b> Enter the total credit amount from your 2003 Form 540, line 33 plus line 45; Form 540A, line 19 plus line 31; or Form 541, line 23. Long Form 540NR filers, see instructions. Enter the total amount of credits in each column	<b>0640</b>	<b>0650</b>	<b>0660</b>	<b>0670</b>
<b>14</b> Subtract line 13 from line 12. If zero or less, enter -0-	<b>0680</b>	<b>0690</b>	<b>0700</b>	<b>0710</b>
<b>15</b> Applicable percentage	22.5%	45%	67.5%	90%
<b>16</b> Multiply line 14 by line 15	<b>0720</b>	<b>0730</b>	<b>0740</b>	<b>0750</b>
<b>COMPLETE LINE 17 THROUGH LINE 23 OF EACH COLUMN BEFORE YOU GO TO THE NEXT COLUMN.</b>				
<b>17</b> Enter the combined amounts shown on line 23 from all preceding columns		<b>0760</b>	<b>0770</b>	<b>0780</b>
<b>18</b> Subtract line 17 from line 16. If zero or less, enter -0-	<b>0790</b>	<b>0800</b>	<b>0810</b>	<b>0820</b>
<b>19</b> In each column, enter 1/4 of the amount on form FTB 5805, Part II, line 6	<b>0830</b>	<b>0840</b>	<b>0850</b>	<b>0860</b>
<b>20</b> Enter the amount from line 22 from the preceding column		<b>0870</b>	<b>0880</b>	<b>0890</b>
<b>21</b> Add line 19 and line 20	<b>0900</b>	<b>0910</b>	<b>0920</b>	<b>0930</b>
<b>22</b> Subtract line 18 from line 21. If zero or less, enter -0-	<b>0940</b>	<b>0950</b>	<b>0960</b>	<b>0970</b>
<b>23</b> Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II — Regular Method to Figure Your Underpayment and Penalty, line 1	<b>0980</b>	<b>0990</b>	<b>1000</b>	<b>1010</b>

**Note:** If you use the annualized income installment method for one payment due date, you must use it for all payment due dates.

This schedule automatically selects the smaller of your annualized income installment or your regular installment.

**2003****Underpayment of Estimated Tax by  
Farmers and Fishermen****5805F****Attach this form to the back of your Form 540, Long Form 540NR, or Form 541, even if you do not owe a penalty.**

Name(s) as shown on return

Your social security number

**Part I Figure Your Underpayment**

1	2003 tax after credits from Form 540, line 34; Long Form 540NR, line 43; or Form 541, line 25	1	<b>0010</b>
2	2003 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b	2	<b>0020</b>
3	2003 child and dependent care expenses credit from Form 540, line 45 or Long Form 540NR, line 54	3	<b>0023</b>
4	Add line 2 and line 3	4	<b>0026</b>
5	Subtract line 4 from line 1	5	<b>0030</b>
6	Multiply line 5 by 66 <sup>2</sup> / <sub>3</sub> % (.6667)	6	<b>0040</b>
7	2003 withholding taxes from Form 540, line 38, line 40, and line 41; Long Form 540NR, line 47, line 48, and line 50; or Form 541, line 28 and line 30	7	<b>0050</b>
8	Subtract line 7 from line 5. If less than \$200 (\$100 if married filing separately), <b>STOP</b> . You do not owe a penalty	8	<b>0060</b>
9	2002 tax after credits from Form 540, line 34; Long Form 540NR, line 43; or Form 541, line 25. (If you did not file a return for 2002 or if your 2002 tax year was less than 12 months, do not complete line 9 through line 11. Instead, enter the amount from line 6 on line 12.)	9	<b>0070</b>
10 a	2002 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b	10a	<b>0080</b>
b	2002 child and dependent care credit expenses from Form 540, line 45 or Long Form 540NR, line 54	10b	<b>0090</b>
c	Add line 10a and line 10b	10c	<b>0095</b>
11	Subtract line 10c from line 9. If less than \$200 (\$100 if married filing separately), <b>STOP</b> . You do not owe a penalty	11	<b>0100</b>
12	Enter the smaller of line 6 or line 11	12	<b>0120</b>
13	2003 withholding taxes and estimated tax payments made on or before January 15, 2004, from Form 540, line 38, line 39, line 40, and line 41; Long Form 540NR, line 47, line 48, line 49, and line 50; or Form 541, line 28, line 30, and line 31	13	<b>0130</b>
14	Underpayment. Subtract line 13 from line 12. If zero or less, you do not owe a penalty. Be sure to fill in the circle on Form 540, line 68; Long Form 540NR, line 77; or Form 541, line 41	14	<b>0140</b>

**Part II Figure Your Penalty**

15	Enter the date the amount on line 14 was paid or April 15, 2004, whichever is earlier	15	<b>0150</b>
16	Number of days after January 15, 2004, to and including the date on line 15 <b>Note:</b> If you are a calendar year taxpayer and made no estimate payment, enter 91 days.	16	<b>0160</b>
17	Penalty: $\frac{\text{Number of days on line 16}}{366} \times .05 \times \text{underpayment on line 14}$ . Enter the result here. If you are requesting a waiver, go to line 18. Otherwise, enter this amount on Form 540, line 68; Long Form 540NR, line 77; or Form 541, line 41. Also fill in the circle on that line to show that form FTB 5805F is attached to the return	17	<b>0170</b>
18	To request a waiver, check the box on this line and provide an explanation below. Be sure to fill in the circle on Form 540, line 68; Long Form 540NR, line 77; or Form 541, line 41. See General Information E	18	<b>0175</b> <b>0180</b> <b>0185</b>

**@0190**

**2003 Tax on Accumulation Distribution of Trusts****5870A****Attach to beneficiary's tax return.**

Name(s) as shown on your return

Social security number

**0010****0020**

Name of trust

Federal employer identification no. (FEIN)

**0030****0080**

Address of trust (number and street, including suite number, PO Box, City, State, and ZIP Code)

PMB no.

**0040****0050****0060****0070****0045**

Beneficiary's date of birth

Month

Day

Year

**0090**

Enter number of trusts from which you received accumulation distributions in this tax year

**0100****Part I Tax on Accumulation Distribution under Internal Revenue Code Section 667.****Section A — Average Income and Determination of Computation Years**

- 1 Amount of current distribution that is considered distributed in earlier years from Schedule J (541), line 30, column (a) ..
- 2 Distributions of income accumulated before you were born or reached age 21 .....
- 3 Subtract line 2 from line 1 .....
- 4 Taxes imposed on the trust on amounts from line 3 from Schedule J (541), line 30, column (b) .....
- 5 Total. Add line 3 and line 4 .....
- 6 Tax-exempt interest included on line 5 from Schedule J (541), line 30, column (c) .....
- 7 Taxable part of line 5. Subtract line 6 from line 5 .....
- 8 Number of trust's earlier years in which amounts on line 7 are considered distributed .....
- 9 Average annual amount considered distributed. Divide line 3 by line 8 .....
- 10 Multiply line 9 by 25% (.25) .....
- 11 Number of trust's earlier tax years to be taken into account. See instructions .....
- 12 Average amount for recomputing tax. Divide line 7 by line 11. Enter here and in each column on line 15 below .....
- 13 Enter your taxable income before this distribution for the five immediately preceding years:

1	<b>0110</b>	
2	<b>0120</b>	
3	<b>0130</b>	
4	<b>0140</b>	
5	<b>0150</b>	
6	<b>0160</b>	
7	<b>0170</b>	
8	<b>0180</b>	
9	<b>0190</b>	
10	<b>0200</b>	
11	<b>0210</b>	
12	<b>0220</b>	

	2002	2001	2000	1999	1998
13	<b>0230</b>	<b>0240</b>	<b>0250</b>	<b>0260</b>	<b>0270</b>

**Section B — Tax Attributable to the Accumulation Distribution**

	(a) Year <b>0280</b>	(b) Year <b>0300</b>	(c) Year <b>0320</b>
14 Enter the amounts and the years from line 13, eliminating the highest and lowest taxable income years .....	<b>0290</b>	<b>0310</b>	<b>0330</b>
15 Enter amount from line 12 in each column .....	<b>0340</b>	<b>0350</b>	<b>0360</b>
16 Recomputed taxable income. Add line 14 and line 15 .....	<b>0370</b>	<b>0380</b>	<b>0390</b>
17 Tax on amounts on line 16 .....	<b>0400</b>	<b>0410</b>	<b>0420</b>
18 Tax before credits on line 14 income .....	<b>0430</b>	<b>0440</b>	<b>0450</b>
19 Additional tax before credits. Subtract line 18 from line 17 .....	<b>0460</b>	<b>0470</b>	<b>0480</b>
20 Tax credit adjustment. Attach schedule ..... <b>@0490</b>	<b>0500</b>	<b>0510</b>	<b>0520</b>
21 Subtract line 20 from line 19. See instructions .....	<b>0530</b>	<b>0540</b>	<b>0550</b>
22 Alternative minimum tax adjustments .....	<b>0560</b>	<b>0570</b>	<b>0580</b>
23 Combine line 21 and line 22 .....	<b>0590</b>	<b>0600</b>	<b>0610</b>
24 Add column (a), column (b), and column (c) of line 23 .....			<b>0620</b>
25 Divide the amount on line 24 by 3 .....			<b>0630</b>
26 Multiply the amount on line 25 by the number of years on line 11 .....			<b>0640</b>
27 Enter the amount from line 4 .....			<b>0650</b>
28 Partial tax attributable to the accumulation distribution. Subtract line 27 from line 26. If zero or less, enter -0-. See instructions .....			<b>0660</b>



**Part II Tax on Distributions of previously untaxed trust income under Revenue and Taxation Code Section 17745 (b) and (d):**

- If the income was accumulated over a period of five years or more, complete Section A.
- If the income was accumulated over a period of less than 5 years, complete Section B.

**Section A — See instructions.**

1	Income accumulated over five years or more .....	1	<b>0710</b>
2	Divide line 1 by 6. Enter here and on Schedule CA (540 or 540NR), line 21f, column C .....	2	<b>0720</b>

  

		(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) 1998
3	Were you a resident or part-year resident? Enter "Yes" or "No" for each year (Answer "No" for nonresident years.)	<b>0730</b>	<b>0740</b>	<b>0750</b>	<b>0760</b>	<b>0770</b>
4	Enter your taxable income before this distribution for the five immediately preceding years .....	<b>0780</b>	<b>0790</b>	<b>0800</b>	<b>0810</b>	<b>0820</b>
5	Enter the amount from line 2 in column (a) through column (e) .....	<b>0830</b>	<b>0840</b>	<b>0850</b>	<b>0860</b>	<b>0870</b>
6	Recomputed taxable income. Add line 4 and line 5 .....	<b>0880</b>	<b>0890</b>	<b>0900</b>	<b>0910</b>	<b>0920</b>
7	Tax on amounts on line 6 .....	<b>0930</b>	<b>0940</b>	<b>0950</b>	<b>0960</b>	<b>0970</b>
8	Tax before credits on line 4 income .....	<b>0980</b>	<b>0990</b>	<b>1000</b>	<b>1010</b>	<b>1020</b>
9	Additional tax before credits. Subtract line 8 from line 7 .....	<b>1030</b>	<b>1040</b>	<b>1050</b>	<b>1060</b>	<b>1070</b>
10	Tax credit adjustment. Attach schedule <b>@1080</b> .....	<b>1090</b>	<b>1100</b>	<b>1110</b>	<b>1120</b>	<b>1130</b>
11	Subtract line 10 from line 9. See instructions .....	<b>1140</b>	<b>1150</b>	<b>1160</b>	<b>1170</b>	<b>1180</b>
12	Alternative minimum tax adjustments .....	<b>1190</b>	<b>1200</b>	<b>1210</b>	<b>1220</b>	<b>1230</b>
13	Add line 11 and line 12 .....	<b>1240</b>	<b>1250</b>	<b>1260</b>	<b>1270</b>	<b>1280</b>
14	Add line 13, column (a) through column (e) for all years that you entered "Yes" on line 3. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions .....				<b>14</b>	<b>1290</b>

**Section B — See instructions.**

1	Income accumulated less than 5 years .....	1	<b>1300</b>
2	Averaging factor:		
a	Enter the number of years the trust accumulated the amount on line 1 .....	2a	<b>1310</b>
b	Distribution year .....	2b	<b>1</b>
3	Add line 2a and line 2b .....	3	<b>1320</b>
4	Divide line 1 by line 3. Enter here and on Schedule CA (540 or 540NR), line 21f, column C .....	4	<b>1330</b>

  

		(a) 2002	(b) 2001	(c) 2000	(d) 1999	
5	Were you a resident or part-year resident? Enter "Yes" or "No" for each year (Answer "No" for nonresident years.)	<b>1340</b>	<b>1350</b>	<b>1360</b>	<b>1370</b>	
6	Enter your taxable income before this distribution for the number of preceding years entered on line 2a. See instructions .....	<b>1380</b>	<b>1390</b>	<b>1400</b>	<b>1410</b>	
7	Enter the amount from line 4 in column (a) through column (d) .....	<b>1420</b>	<b>1430</b>	<b>1440</b>	<b>1450</b>	
8	Recomputed taxable income. Add line 6 and line 7 .....	<b>1460</b>	<b>1470</b>	<b>1480</b>	<b>1490</b>	
9	Tax on amounts on line 8 .....	<b>1500</b>	<b>1510</b>	<b>1520</b>	<b>1530</b>	
10	Tax before credits on line 6 income .....	<b>1540</b>	<b>1550</b>	<b>1560</b>	<b>1570</b>	
11	Additional tax before credits. Subtract line 10 from line 9 .....	<b>1580</b>	<b>1590</b>	<b>1600</b>	<b>1610</b>	
12	Tax credit adjustment. Attach schedule <b>@1620</b> .....	<b>1630</b>	<b>1640</b>	<b>1650</b>	<b>1660</b>	
13	Subtract line 12 from line 11. See instructions .....	<b>1670</b>	<b>1680</b>	<b>1690</b>	<b>1700</b>	
14	Alternative minimum tax adjustments .....	<b>1710</b>	<b>1720</b>	<b>1730</b>	<b>1740</b>	
15	Add line 13 and line 14 .....	<b>1750</b>	<b>1760</b>	<b>1770</b>	<b>1780</b>	
16	Add line 15, column (a) through column (d) for all years that you entered "Yes" on line 5. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions .....				<b>16</b>	<b>1790</b>